Chapter 8

Chart of Accounts

This Page Left Blank Intentionally

Chart of Accounts: Introduction

The Chart of Accounts provides a systematic means by which a local government codes its financial transactions. Coding is the use of numerical designations, in lieu of words or names, for the identification of specific funds or accounts. The Chart of Accounts is divided into five elements, which include: (1) the funds, (2) the revenue (receipt) accounts, (3) the expenditure (disbursement) accounts, (4) the Object Code classifications, and (5) Program Codes.

Your Chart of Accounts should be designed to capture the financial information you need in order to keep track of your financial data and make good financial decisions. In deciding what to include in your Chart of Accounts, you will want to consider each of the following questions:

- What reports do you want to prepare?
- What financial decisions, evaluations, and assessments do you want to make on a regular basis?
- What level of detail do you require?

Note: CTAS requires you to use the Chart of Accounts as defined in publication "Minnesota City and Town Accounting and Financial Reporting Standards - Uniform Chart of Accounts" published by the Office of the State Auditor. See Appendices.

The basic account structure has four dimensions: fund, account, Object Code, and Program Code. Three digits are assigned to the fund, five to the account, three to the Object Code, and three to the Program Code.

The basic structure in the Uniform Chart of Accounts, then, is as follows:

	Fund Number	Account Number	Object Code	Program Code*
Revenues	Xxx	31xxx		xxx
Expenditures	Xxx	41xxx	xxx	xxx

*The Program Code is optional

Accessing the Chart of Accounts Section

To access the Chart of Accounts section click the Accounting tab in the Task Bar, click on the Chart of Accounts icon. The Chart of Accounts screen, as shown below, will appear:
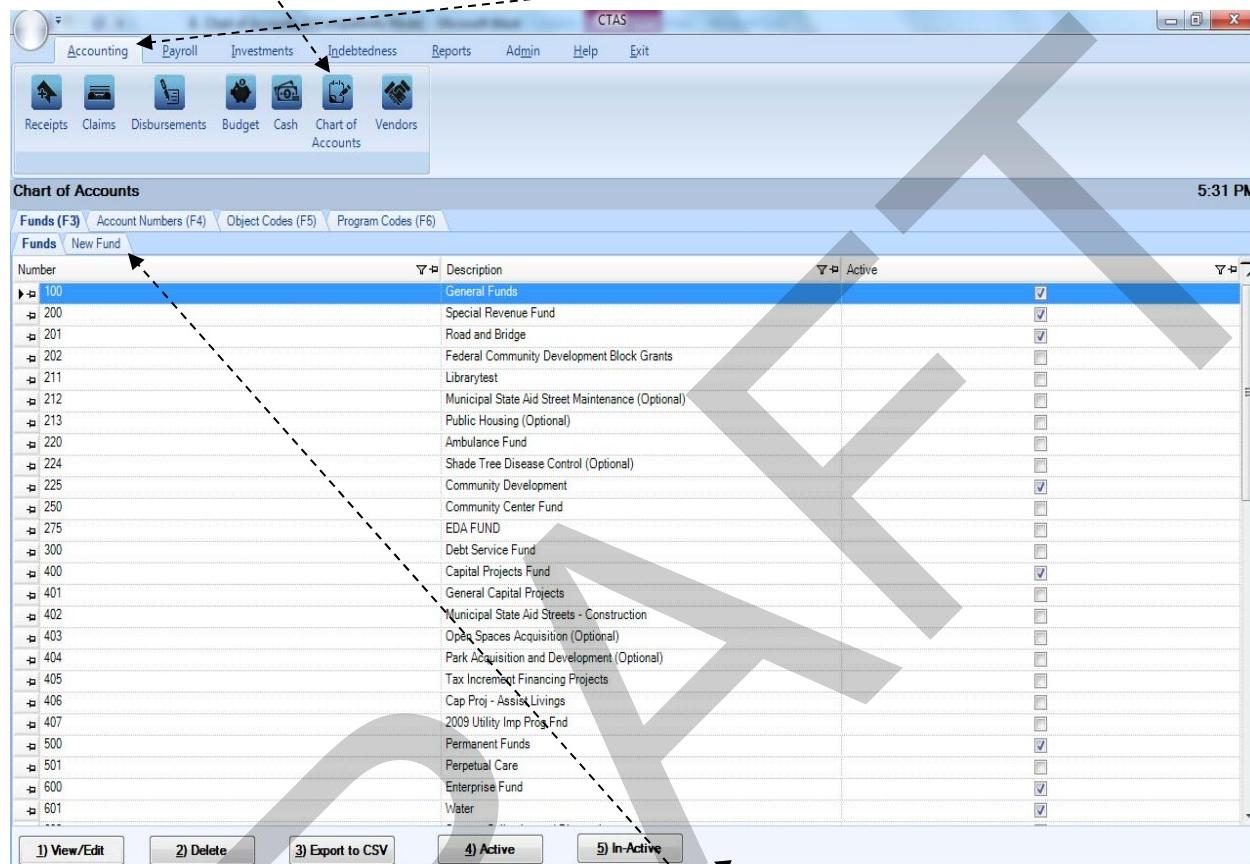
By selecting the appropriate tab, you can add a New Fund, View/Edit, Delete, Export to CSV (export data from a selected tab search into a spread sheet format), Activate or In-Activate a fund, Account Number, Object Code, or Program Code from the Chart of Accounts screen. In addition, by clicking the Reports tab in the Task Bar, you can print a list of the Fund Numbers, Account Numbers, Object Codes, or Program Codes. Instructions on how to use these buttons can be found later in this chapter.

Chart of Accounts: Funds - Introduction

A fund is defined as a fiscal and accounting entity with a self-balancing set of accounts. Funds are segregated for the purpose of carrying on specific activities or objectives under special regulations, restrictions, or limitations. It is recommended that separate funds be created only where necessary for operational or legal requirements. Too many funds may cause unnecessary complexity.

The following types of funds and account groups should be used by local governments:

Governmental Funds are those types of funds through which most governmental functions are typically financed. The governmental funds, and how they are used is as follows:

> **The General Fund (100)** - to account for all financial resources, except those accounted for in another fund. It is the main operating fund of the government.

> **Special Revenue Funds (200 - 299)** - to account for revenues derived from specific revenue sources (other than those for major capital projects) that are legally restricted for specific purposes.

> **Debt Service Funds (300 - 399)** - to account for the accumulation of resources for the payment of general long-term debt principal and interest.

> **Capital Projects Funds (400 - 499)** - to account for financial resources to be used for the acquisition or construction of major capital facilities (other than those financed by proprietary funds).

> **Permanent Funds (500 - 599)** - to account for resources that are legally restricted to the extent that only earnings, and not principal, may be used for purposes that support the reporting government's programs.

Proprietary Funds are used to account for a government's organizations and activities that are similar to the private sector.

> **Enterprise Funds (600 - 699)** - to account for operations that are financed and operated in a manner similar to private business enterprises, i.e. a government's business-type activities.

> **Internal Service Funds (700 - 799)** - to account for the financing of goods and services provided by one department to other departments of the city/town on a cost-reimbursement basis.

Fiduciary Funds (800 - 899) are trust and agency funds used to account for assets held by a governmental unit in a trustee capacity or as an agent. Fiduciary funds cannot be used to support the government's own programs.

Chart of Accounts: Funds - Introduction (continued)

For more information on funds and assigned numbers, see the publication "Minnesota City and Town Accounting and Financial Reporting Standards - Uniform Chart of Accounts" published by the Office of the State Auditor. For a copy of the Chart of Accounts, see www.auditor.state.mn.us/other/ctas/docs/ctas_coa.pdf. See Appendices.

Note: CTAS requires you to use the Chart of Accounts as defined in publication "Minnesota City and Town Accounting and Financial Reporting Standards - Uniform Chart of Accounts" published by the Office of the State Auditor. See Appendices.

Reference the CTAS Chart of Accounts when creating or editing Chart of Accounts numbers.   See   the   CTAS   Chart   of   Accounts   at http://www.auditor.state.mn.us/other/ctas/docs/ctas_COA_2014.pdf. See Appendices.

CTAS CHART OF ACCOUNTS

Definitions of Restricted, Predefined, and Recommended Numbers

Restricted Numbers:
Cannot be migrated into or used in a transaction entry in CTASv8
Restricted numbers are considered Heading or Category separators
The descriptions will match Chart of Accounts descriptions found on the Office of the State Auditor's website

Predefined Numbers:
Numbers can be migrated into and used in a transaction entry in CTASv8
Fund, Account, and Object Code descriptions cannot be changed
The descriptions will match Chart of Accounts descriptions found on the Office of the State Auditor's website

Recommended Numbers:
Numbers can be migrated into and used in a transaction entry in CTASv8
Fund, Account, and Object Code descriptions can be changed

Chart of Accounts: Adding a New Fund

Click on the Accounting tab in the Task Bar, to add a fund number, click the Fund (F3) tab.
Next, click on the New Fund tab.
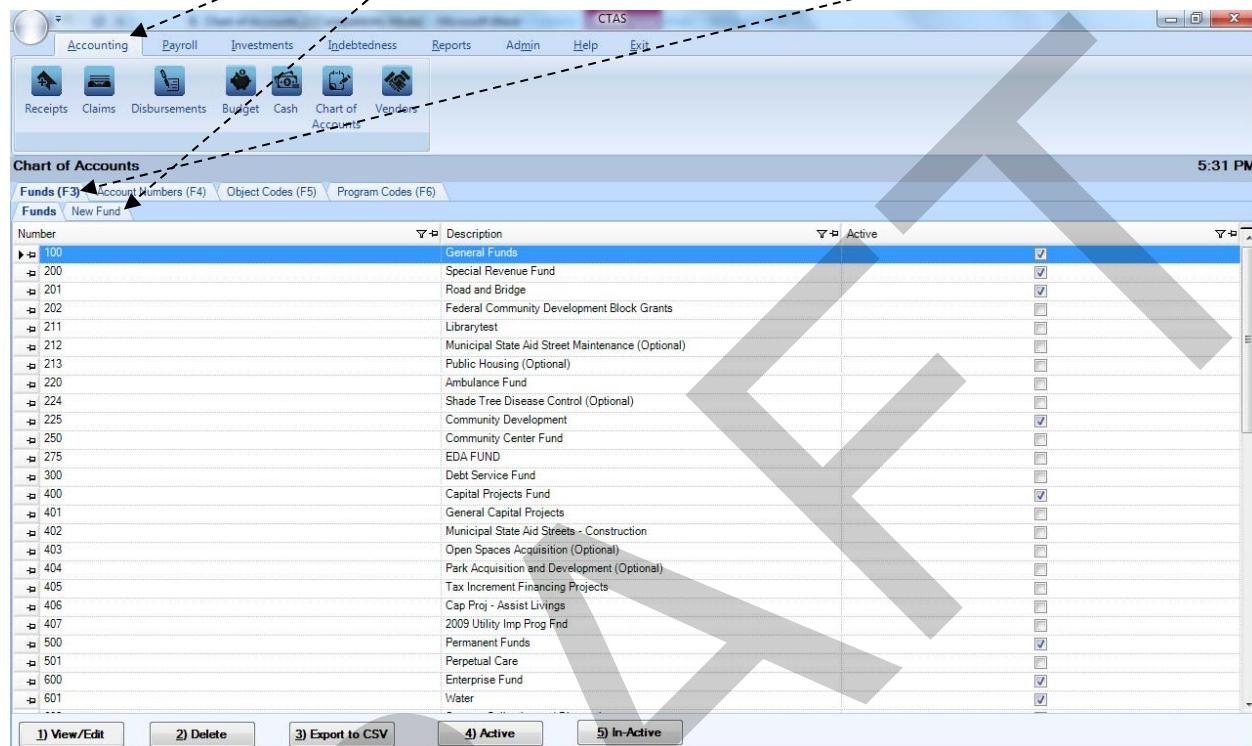
Chart of Accounts: Adding a New Fund (continued)

After the New Fund tab is selected, a New Fund tab will open, allowing you to enter the information for the new fund. An example of the New Fund screen is shown below.
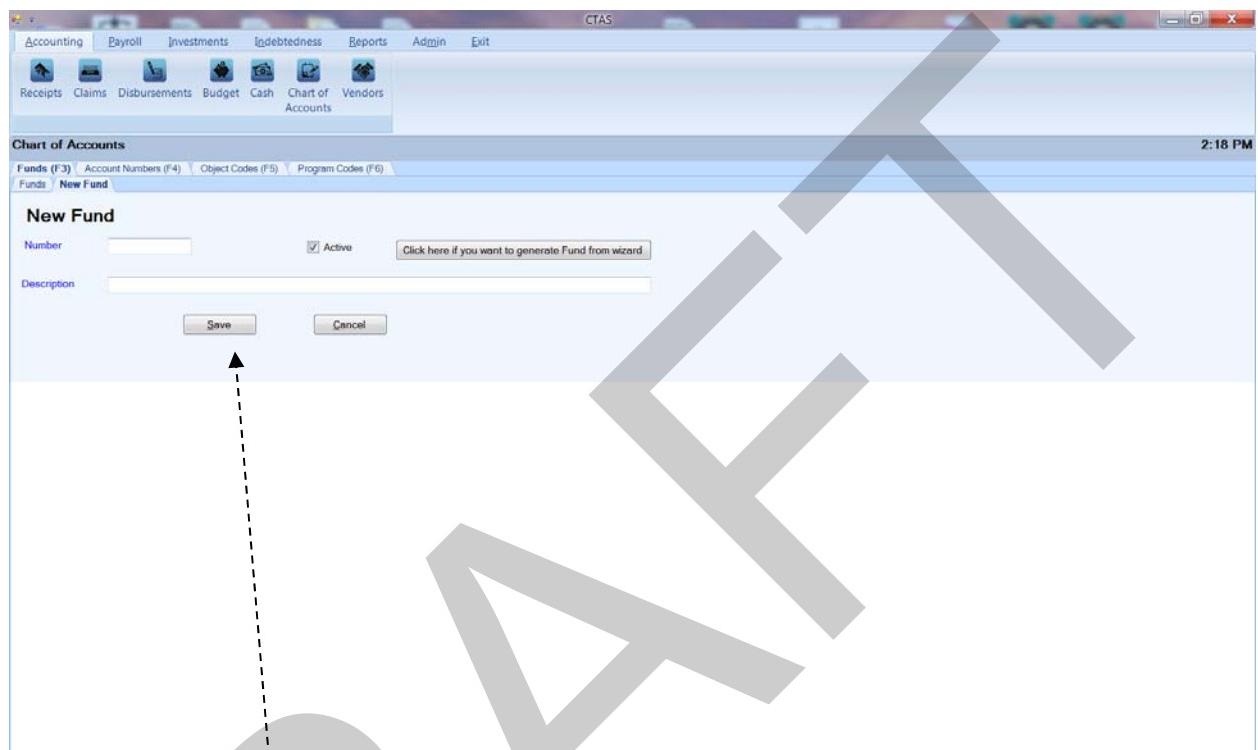
When the New Fund screen appears, complete the following steps:

- Enter the new Fund Number. For CTAS to run properly, a Fund Number must be three digits.
- Confirm the Active box is checked.
- Enter the name of the fund in the Description box. A fund name is limited to 90 characters.
- Click the Save button to add the new fund.

Chart of Accounts: Adding a New Fund (Using the Fund Wizard)

In CTASv8, a new fund can be added using a wizard that guides the user through a series of questions to understand the nature of the fund being added. At the end of the wizard, the application provides a Fund Number to be added.

After the New Fund tab is selected, a New Fund screen will appear, allowing you to enter the information for the new fund. An example of the New Fund screen is shown below.
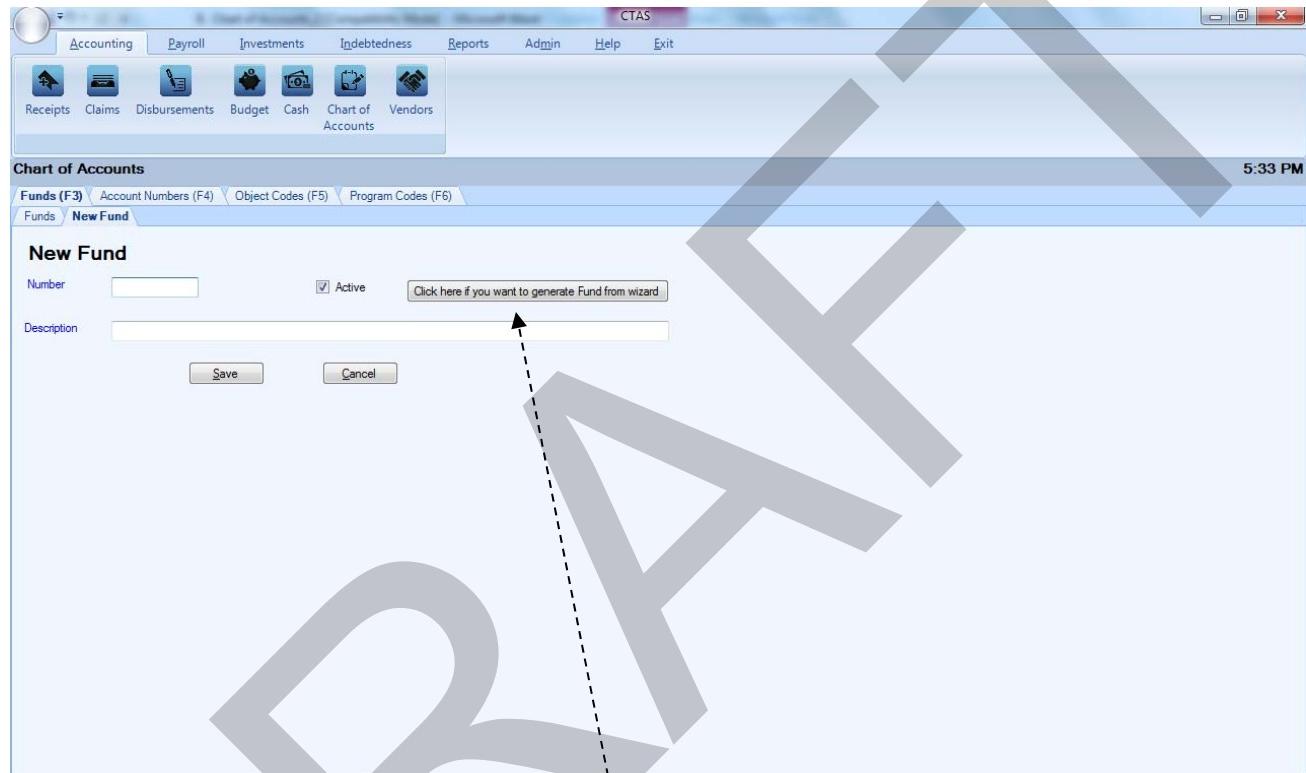
When the New Fund screen appears, complete the following steps:

- Choose the option to generate Fund from wizard.
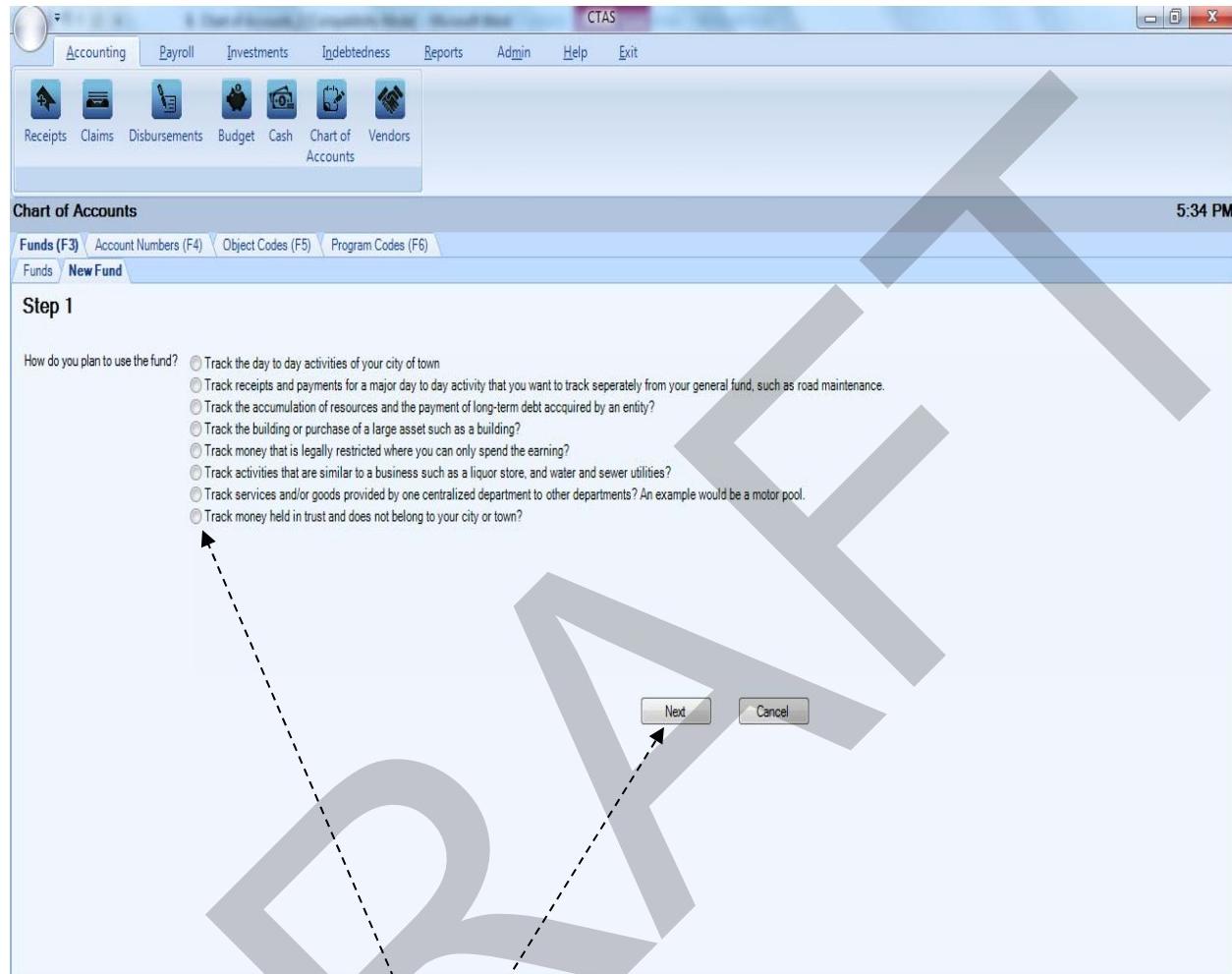
Step 1: Choose the option that describes how you plan to use the fund and click on the Next button.

Chart of Accounts: Adding a New Fund (Using the Fund Wizard) (continued)
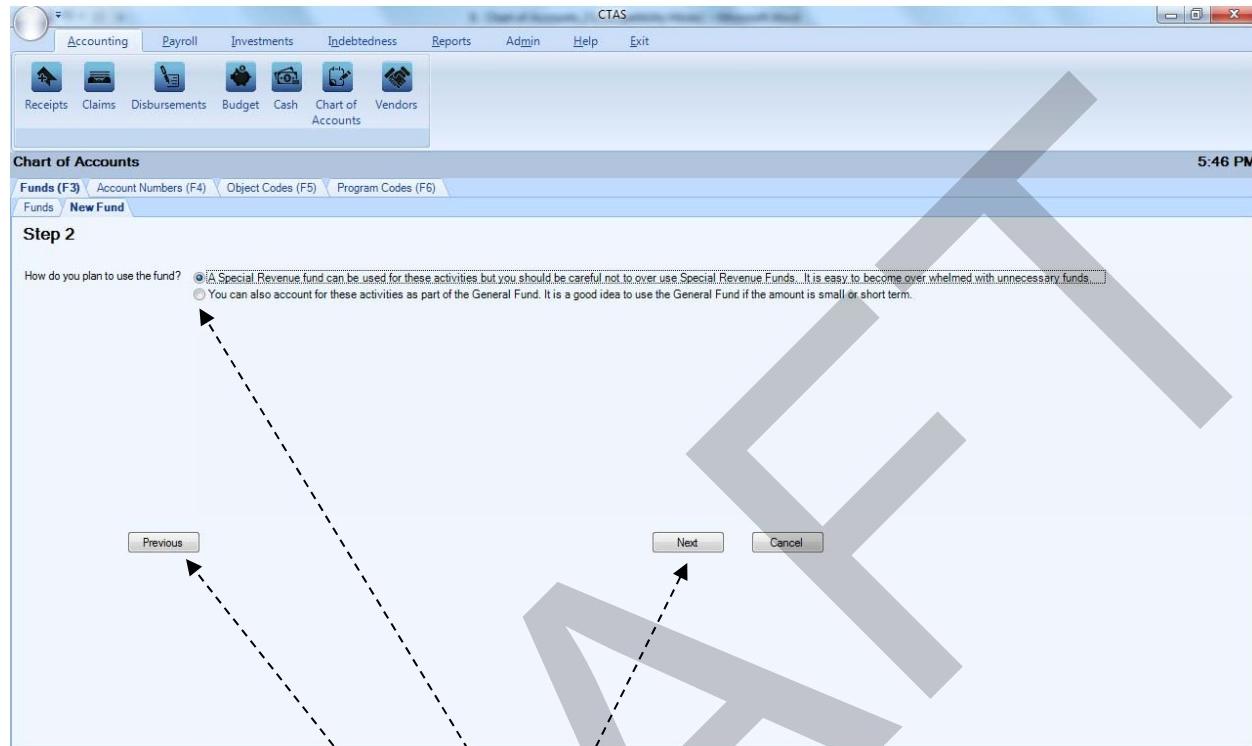
- Step 2 of the Fund wizard appears that narrows down the Fund type that is typically used. This is based on the selection made in Step 1. At this step, the user can choose the option that better describes how the fund will be used.
- Use the Previous and Next buttons to navigate through the wizard.
- Use the Cancel button to navigate back to the New Fund screen.

Chart of Accounts: Adding a New Fund (Using the Fund Wizard) (continued)
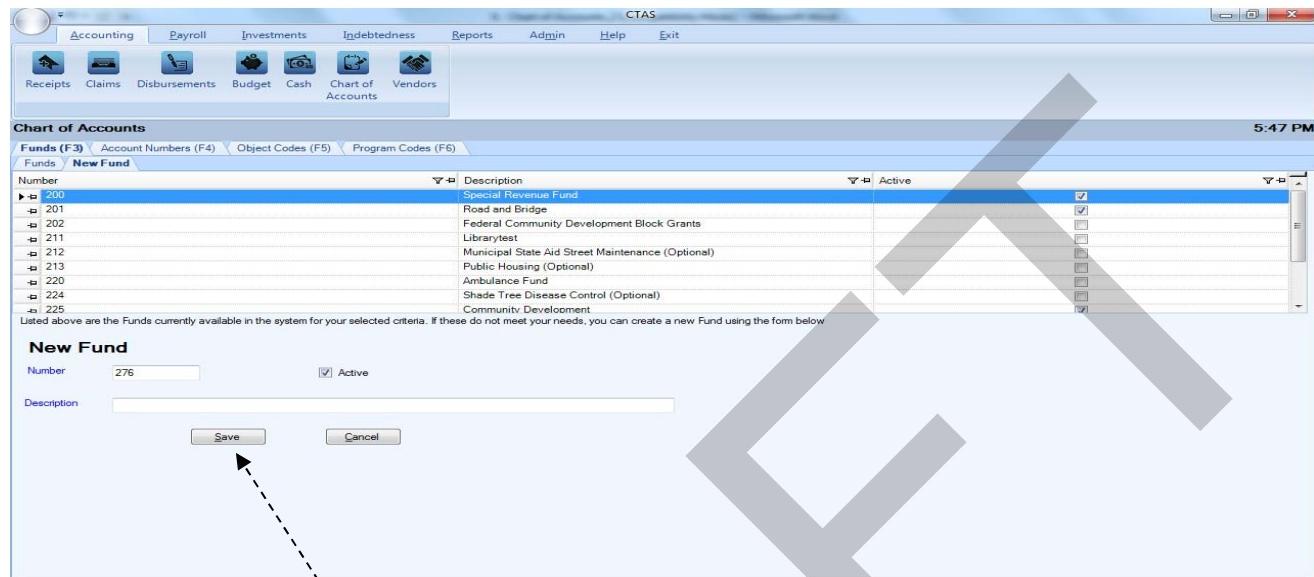
- Step 3 of the Fund wizard appears that:
  - o Lists the funds in the Fund group that are already available in the application for the selected criteria.
  - o Presents a New Fund option with a new Fund Number pre-populated. If the listed funds do not meet your needs, you can create a new fund by adding a description (limited to 90 characters) to the pre-populated Fund Number, then clicking Save.
- Click on the Cancel button if you have located a fund that you can use and would like to suspend the fund creation process

Chart of Accounts: Changing a Fund

To change a Fund's Number, description, or status, highlight the fund on the Chart of Accounts screen and click the View/Edit button.
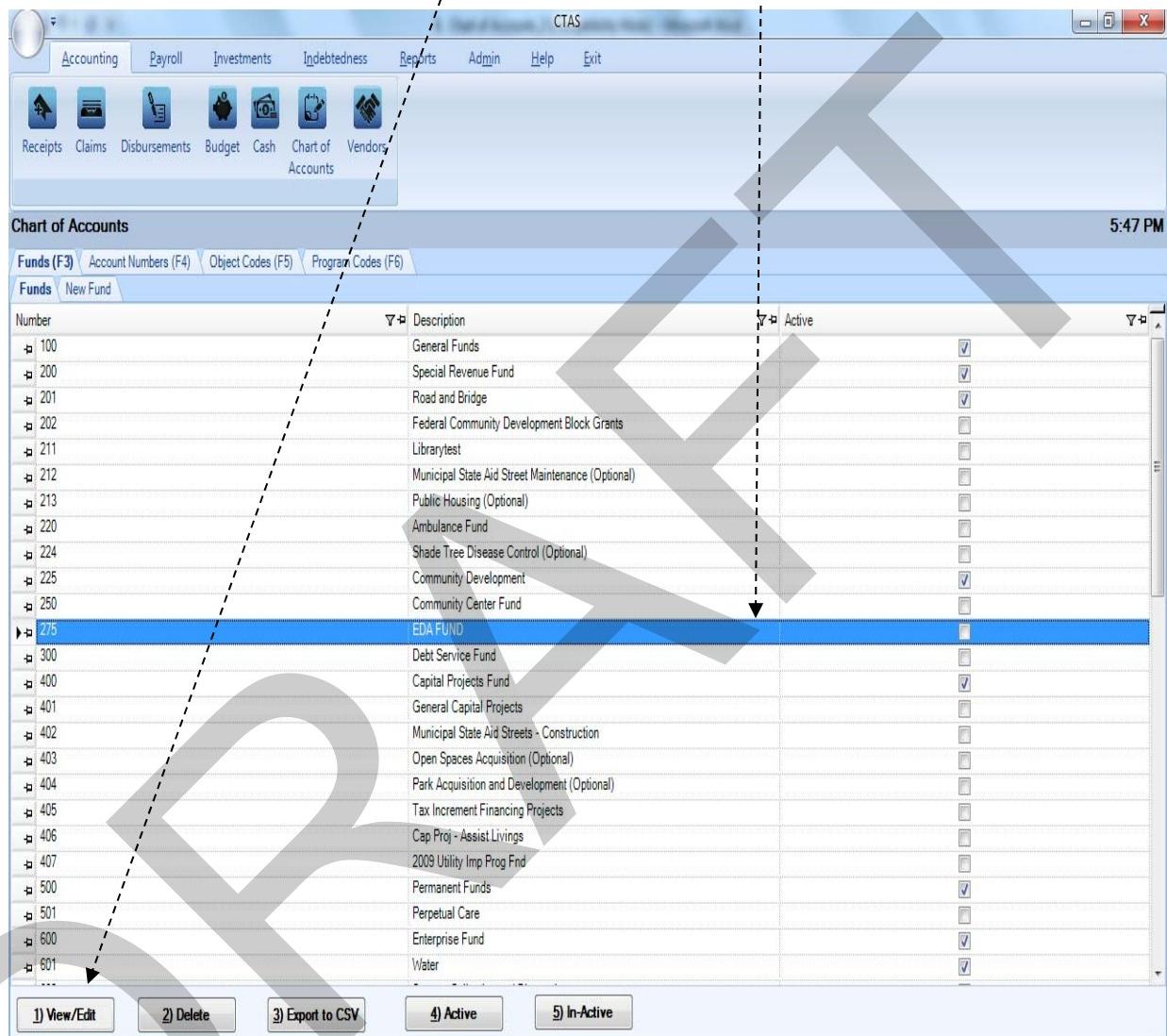
Chart of Accounts: Changing a Fund (continued)

After the Edit option is selected, the Update Fund screen will appear:
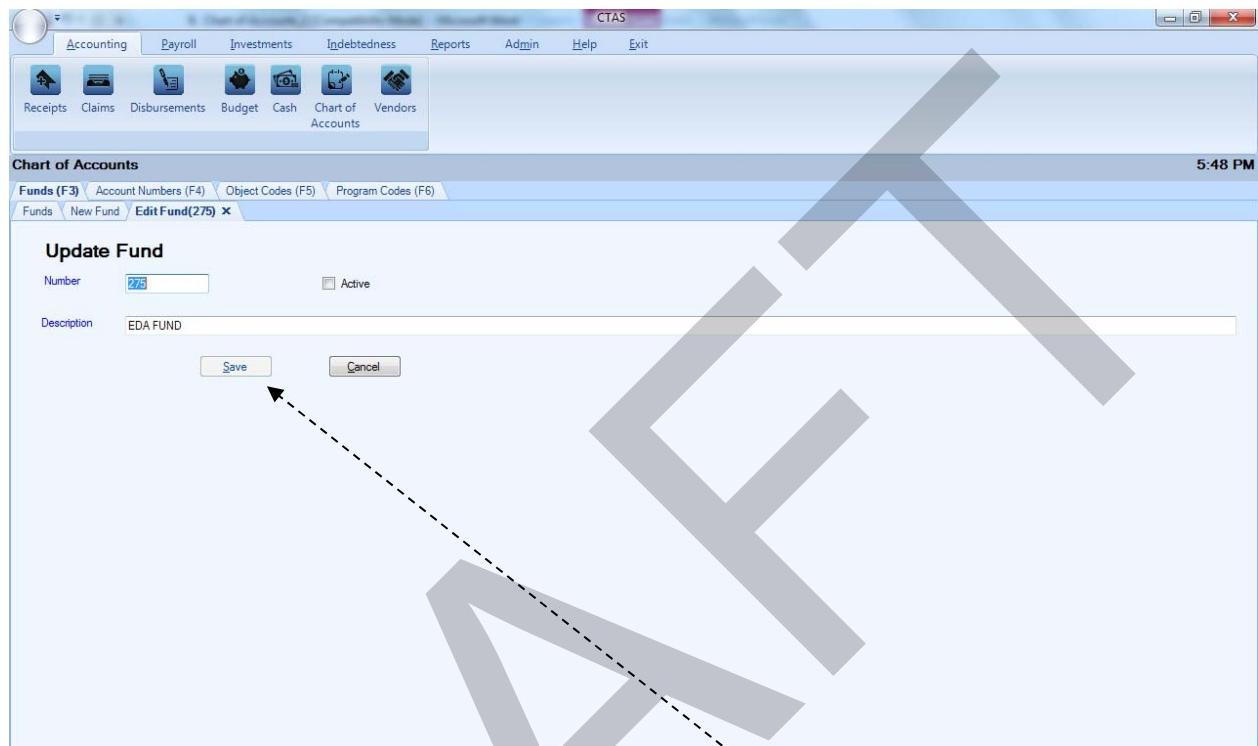
On the Update Fund screen, you can change the status of the fund, the Fund Number, and/or the description. The status of the fund can only be changed from active to in-active when the fund balance is zero and the fund has not been used in a transaction during the current fiscal year. When a Fund Number is changed, all transactions associated with the fund will also reflect the new Fund Number. To complete the updating of the fund, click the Save button.

Chart of Accounts: Deleting a Fund

The need to delete a fund could result from a decision that the fund was not needed after it was added, or because the fund was included as part of the Chart of Accounts when CTAS was installed, and you do not use that fund.

Note: You can only delete a Fund Number if it has not been used in any transactions.
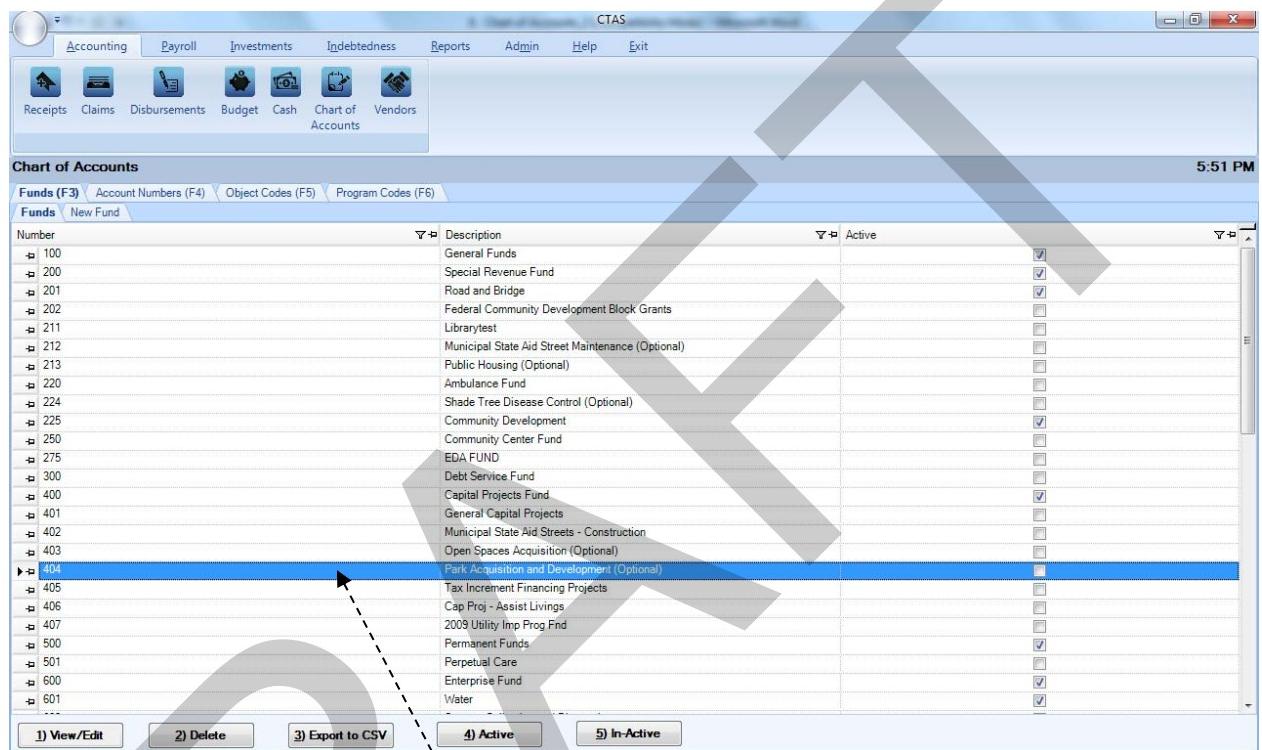
- To delete a fund, highlight the fund and click the Delete button.
  Note: You can only delete a fund if it has not been used in any transactions.
- After the Delete option is selected, the Confirm Fund Delete screen appears (see below, left).
- Click on the Yes button to delete the fund.
- You will then receive a screen message (see below, right) that indicates the fund was deleted. Click the OK button to complete the process.
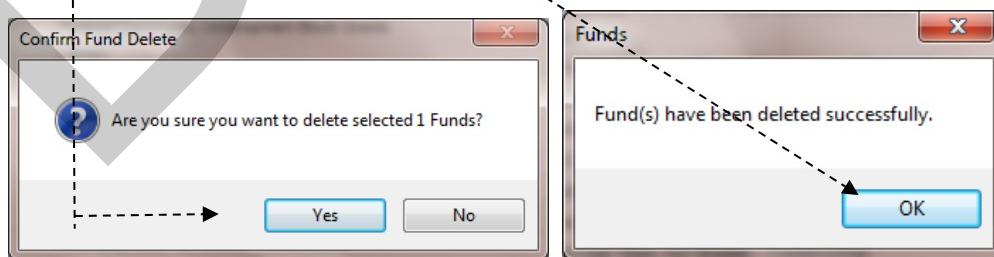
Chart of Accounts: Export the List of Funds

To export the list of funds, click on the Export to CSV button on the Chart of Accounts screen.
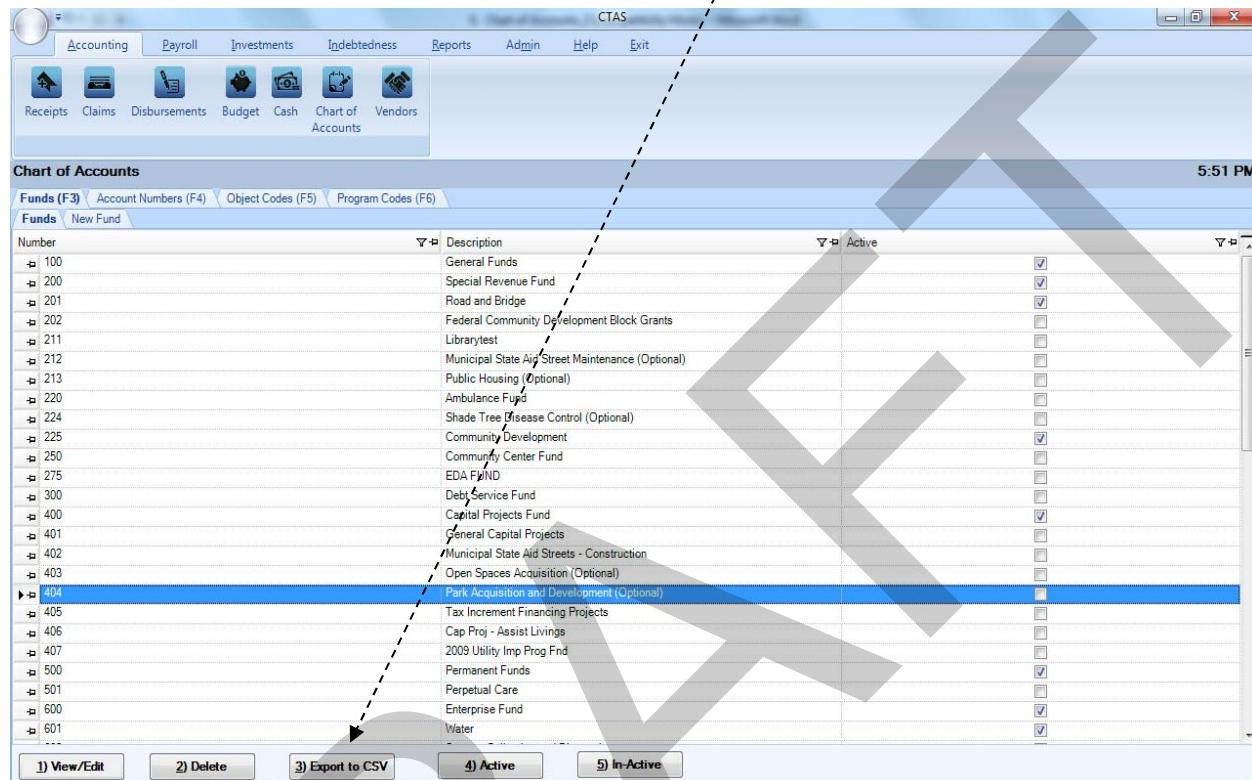
A Save As window appears that allows selection of the location where the exported file will be saved.
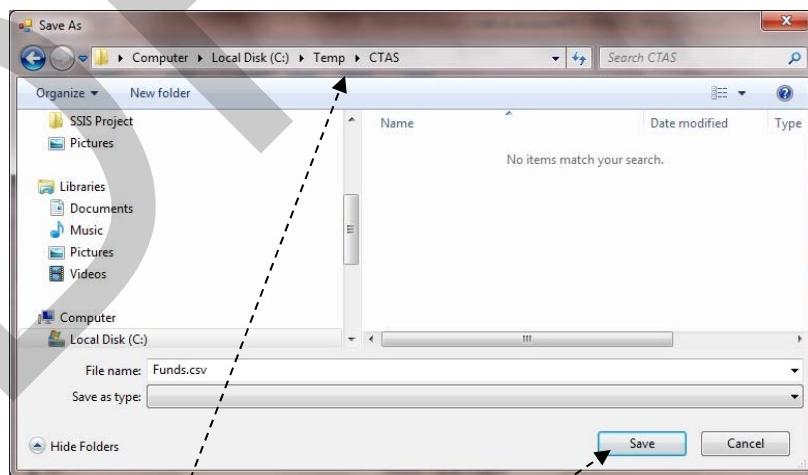

Choose the File location and click the Save button.

Chart of Accounts: Activate and In-Activate Funds

In CTASv8, users can activate or in-activate funds available in the application. Only active funds will be included in drop-down lists throughout the application.

To activate a fund, highlight the fund(s) and click on the Active button.
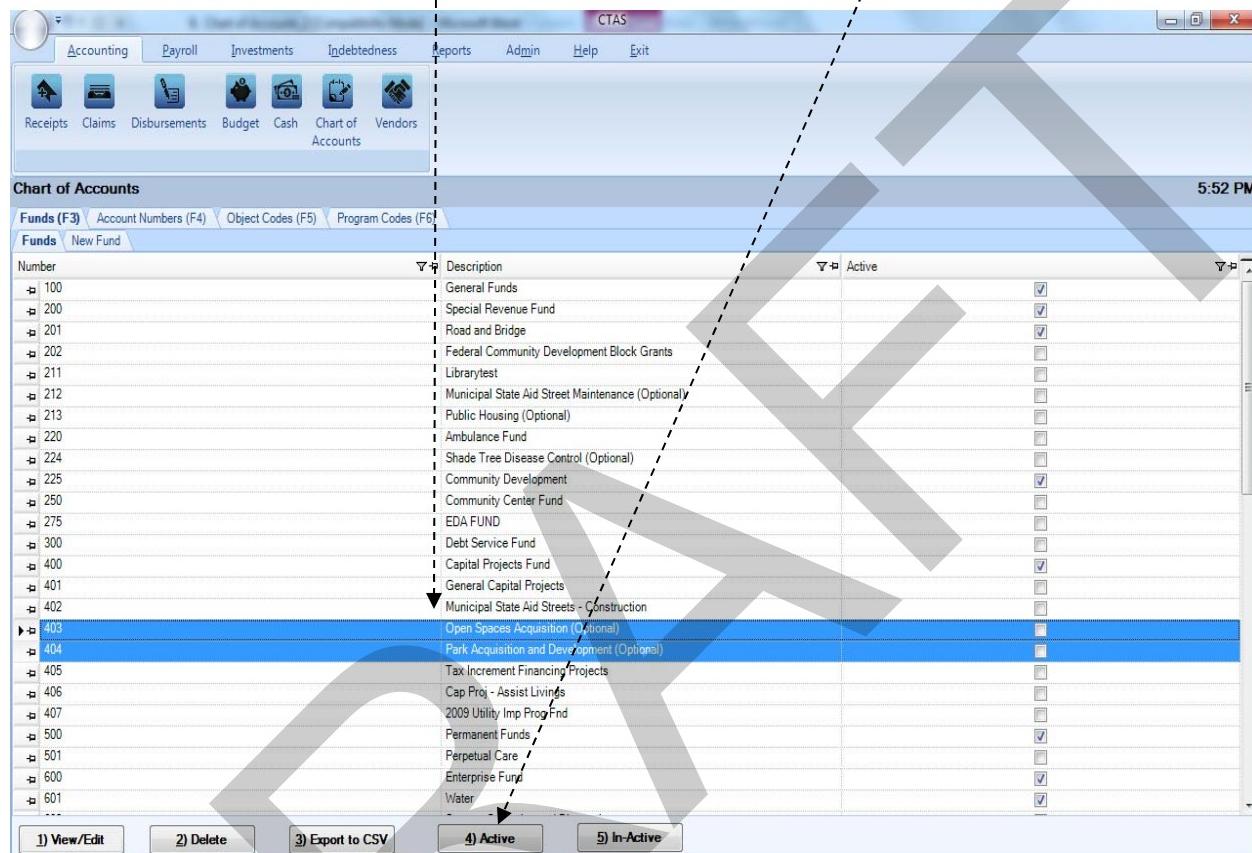
- After the Active option is chosen, the fund activation confirmation screen appears. Click on the OK button.
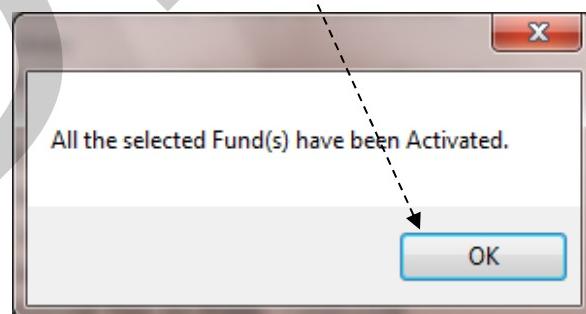
Chart of Accounts: Activate and In-Activate Funds (continued)

To in-activate a fund, highlight the fund and click on the In-Active button.
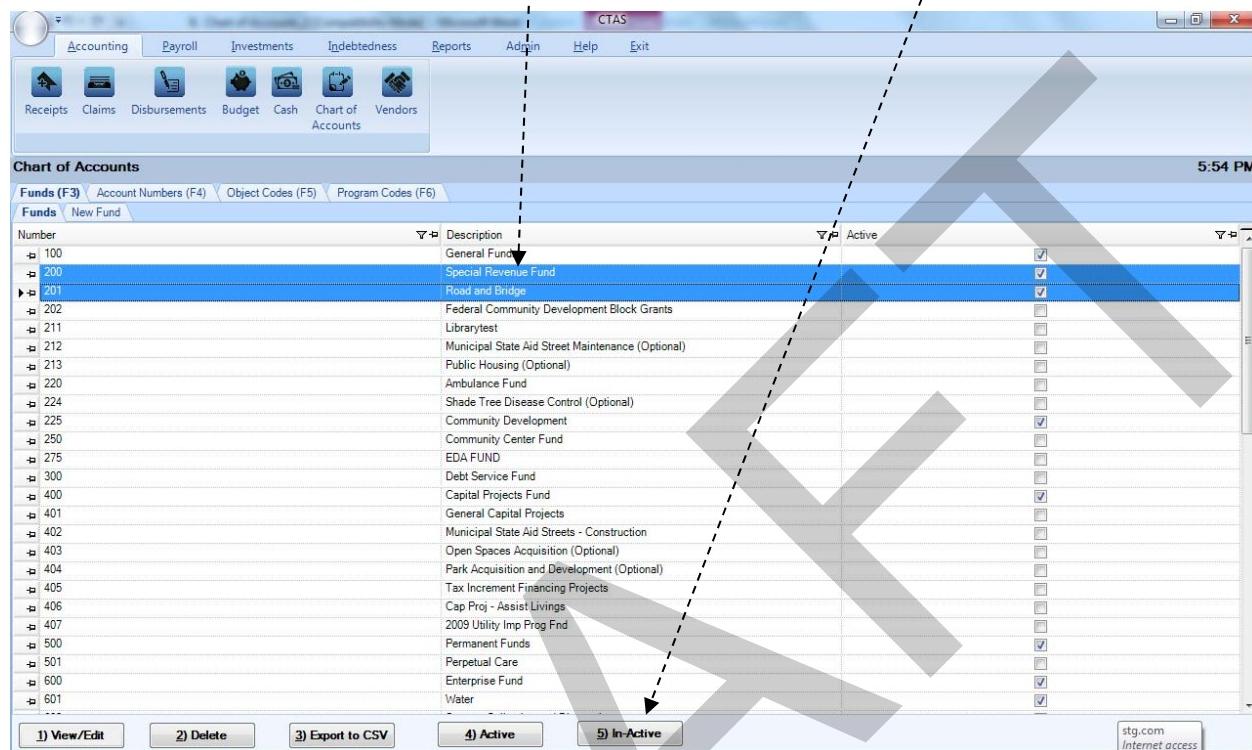
- After the In-Active option is chosen, the fund in-activation confirmation screen appears. Click on the OK button.
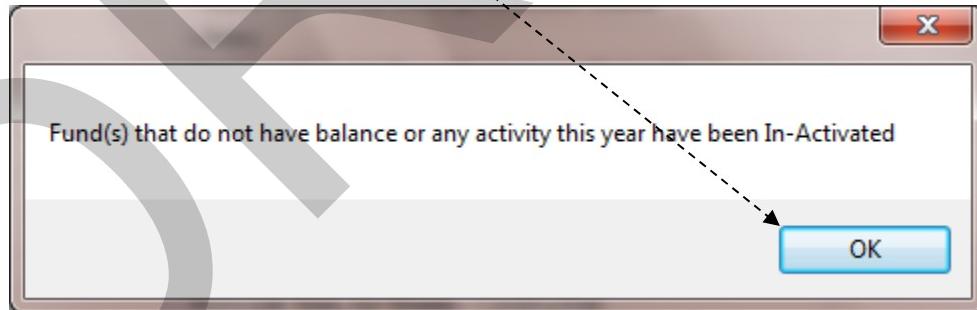
Chart of Accounts: Printing a List of the Funds

To print a list of the funds, click on the Reports tab from the Task Bar, then click on Chart of Accounts icon.
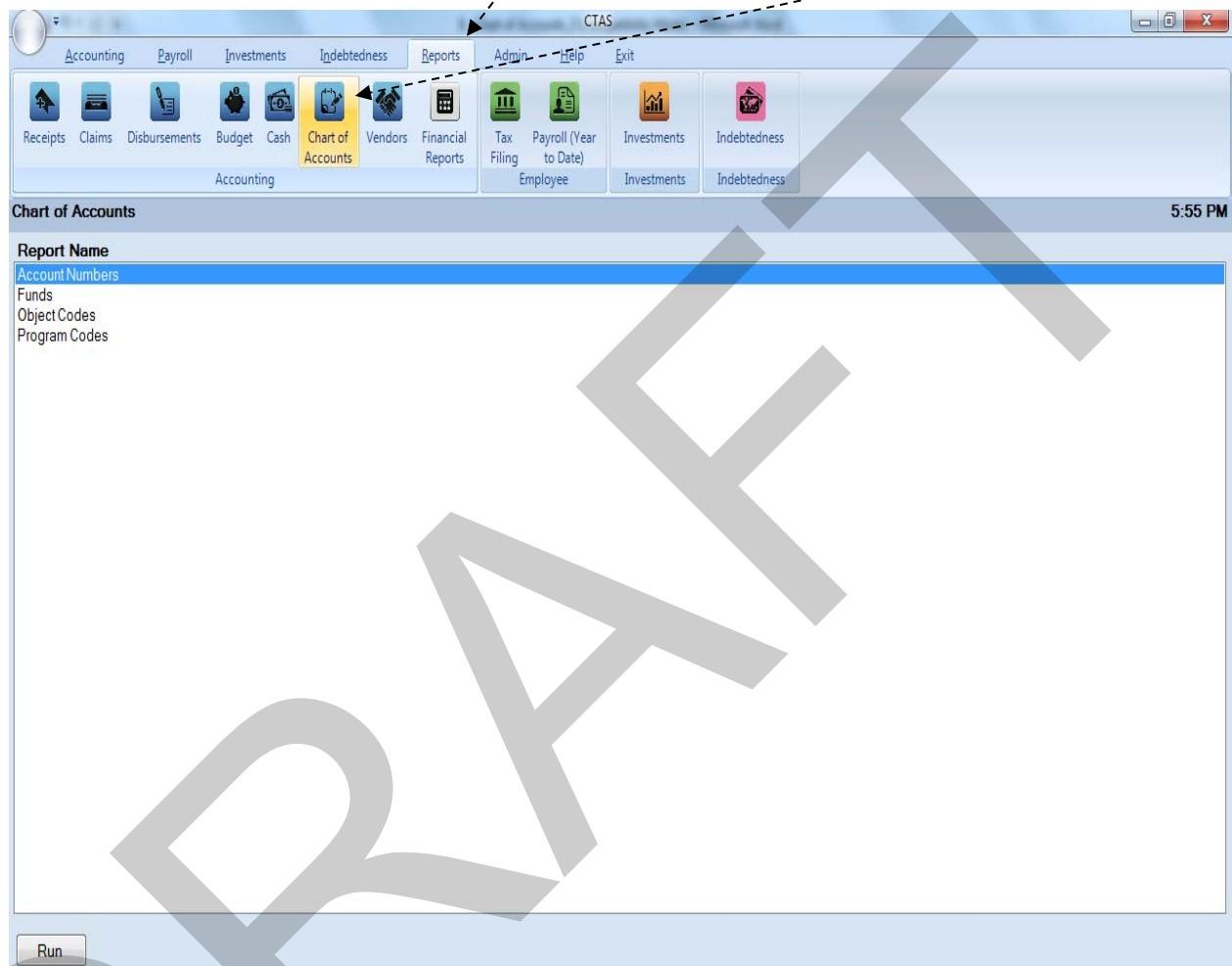
Chart of Accounts: Printing a List of the Funds (continued)

A Reports screen will appear, listing the four reports that can be printed in this section. To print a list of the funds, highlight the funds and click the Run button.
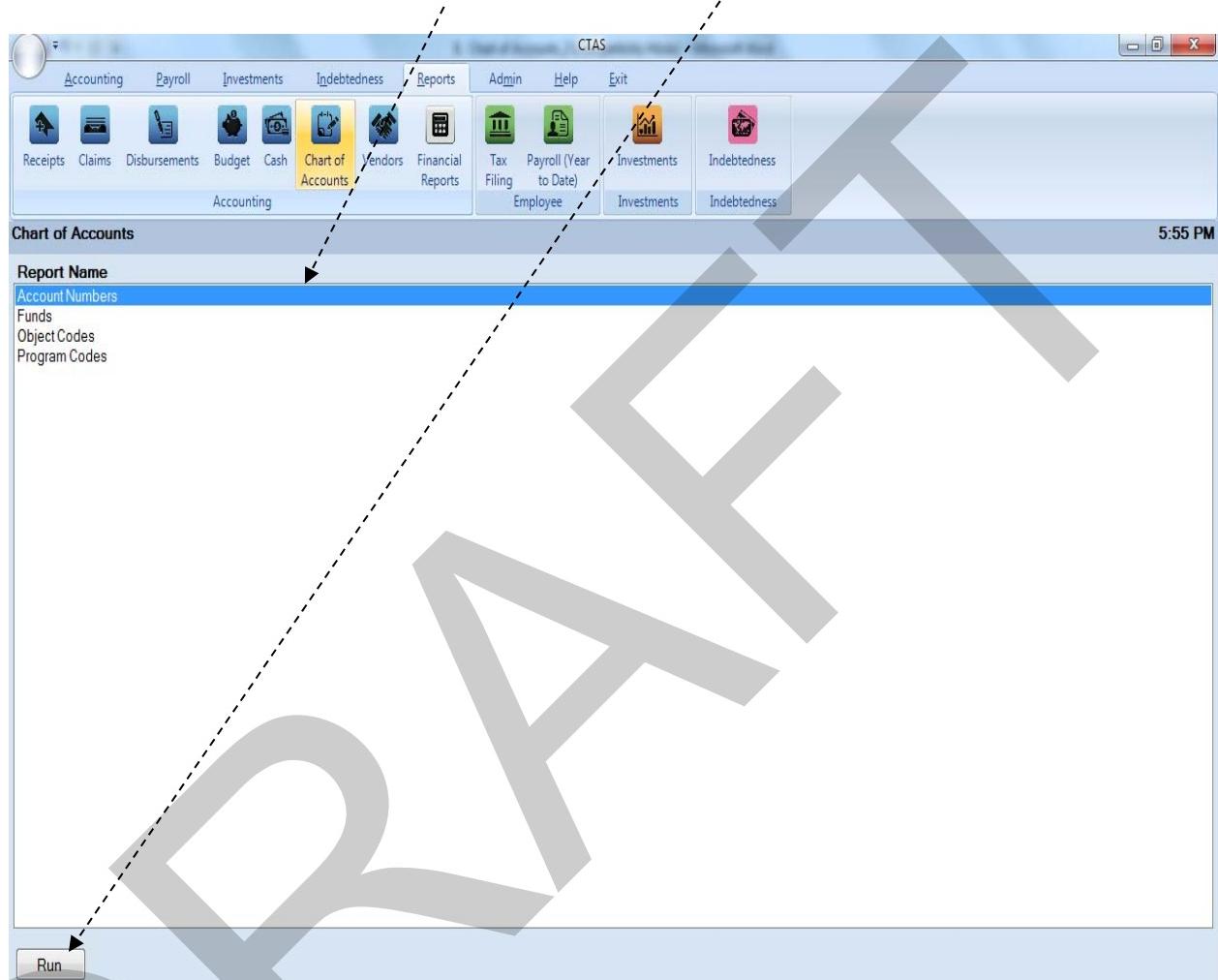
Chart of Accounts: Printing a List of the Funds (continued)

After clicking the Run button, the print preview (Report Viewer screen) appears, as shown below. After reviewing the preview, click on the Printer icon to begin the printing of the report. You can close the Report Viewer screen by clicking the red "X".

Chart of Accounts: Printing a List of the Funds (continued)

- After clicking on the Printer icon, the Print screen appears:

- By clicking the Pages radio button, you can choose to print only certain pages of the report. The Number of copies box allows you to enter the number of copies you would like printed. After selecting the printer details, click on the Print button to begin printing the report. A sample of the report appears on the next page.

Chart of Accounts: Printing a List of the Funds (continued)

Sample Chart of Accounts - Funds Report
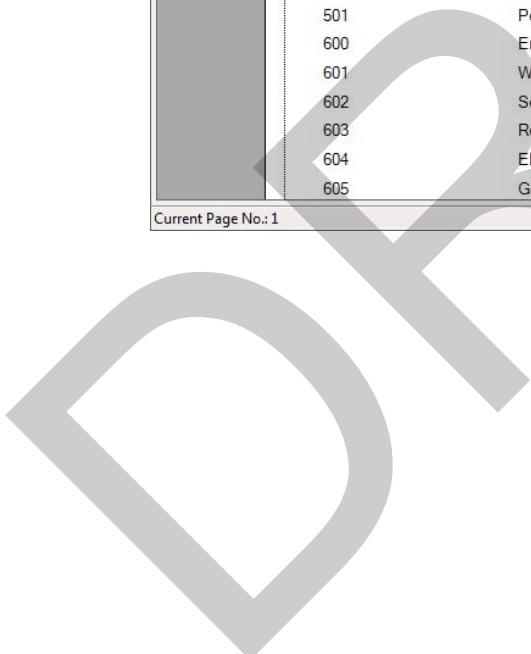
New Township	Chart of Accounts - Funds	08/28/2014

Number	Name
100	General Funds
200	Special Revenue Fund
201	Road and Bridge
225	Community Development
400	Capital Projects Fund
500	Permanent Funds
600	Enterprise Fund
601	Water
700	Internal Service Fund

Chart of Accounts: Account Numbers - Introduction

Revenue/Receipt Accounts

The primary classification of revenues is by fund and source. Major revenue source classifications are taxes, licenses and permits, intergovernmental revenues, charges for services, fines and forfeits, special assessments, and miscellaneous revenues. The revenue account (source code) is used to identify the source of the revenues. The major sources of revenue are:

Taxes
General Property Taxes
Tax Increments
Hotel-Motel (Lodging) Tax
Gravel Tax
Franchise Taxes
Forfeited Tax Sale Apportionments

Licenses and Permits
Business Licenses and Permits
    Alcoholic Beverage
Non-Business Licenses and Permits
    Building Permits
    Animal Licenses

Intergovernmental Revenues
  Federal Grants and Aids
    Community Develop. Block Grant
    Emergency Preparedness
    Federal Payments in Lieu of Taxes
    Federal Emergency Management Act
  State Grants and Aids
    Local Government Aid
    Gas Tax/Highway Use Tax
    Taconite Homestead Credit
    Taconite Municipal Aid
  Grants and Aids from Local Governmental Units
    County Grants for Highways
    Grants from Local Governments

Charges for Services
General Government
    Filing Fees
Public Safety
    Police and Fire Contracts
    Ambulance Revenues
Highways and Streets (Road and Bridges)
Refuse Collection Charges
Culture and Recreation
    Recreation Fees
    Library Use Fees
    Park Fees
Airport Revenues
Cemetery Revenues

Fines and Forfeits
Court Fines
Parking Fines
Library Fines
Forfeits

Special Assessments

Miscellaneous Revenues
Interest Earnings
Donations from Private Sources

Enterprise Fund Revenues
Water Sales
Sewer Charges
Refuse Charges
Electricity Sales
Liquor Stores Sales
Golf Course Revenues
Arena Revenues
Swimming Pool Revenues

Expenditure/Disbursement Accounts

Expenditures are to be classified according to character, function (or program), activity and object. The expenditure accounts provide the classification by function and activity, and the Object Code provides the character and object classification. This method of describing expenditures (use of both expenditure accounts and Object Code) permits analysis and aggregation of data in different ways and for different purposes.

The primary classification of expenditures is by function and activity. The major functions and sub-functions in the Uniform Chart of Accounts are:

General Government
   City Council/Town Board
   Mayor
   City/Town Clerk
   Financial Administration
   Personnel Administration
   City/Town Hall

Public Safety
   Police
   Fire
   Ambulance
   Building Inspection
   Civil Defense
   Animal Control

Public Works
   Highways, Streets, and Roadways
   Sanitation

Health
   Health

Culture-Recreation
   Recreation
   Parks
   Libraries

Conservation of Natural Resources

Urban and Economic Development
   Urban Redevelopment and Housing
   Economic Development

Debt Service
   Principal Payments
   Interest Payments

Miscellaneous

Chart of Accounts: Account Numbers - Introduction (continued)

For more information on Account Numbers and the assigned numbers, see the publication "Minnesota City and Town Accounting and Financial Reporting Standards - Uniform Chart of Accounts" published by the Office of the State Auditor. For a pdf copy of the Chart of Accounts, see www.auditor.state.mn.us/other/ctas/docs/ctas_coa.pdf. See Appendices.

Reference the CTAS Chart of Accounts when creating or editing Chart of Account numbers. See the CTAS Chart of Accounts at http://www.auditor.state.mn.us/other/ctas/docs/ctas_COA_2014.pdf****. See Appendices.

CTAS CHART OF ACCOUNTS

Definitions of Restricted, Predefined, and Recommended Numbers

Restricted Numbers:
Cannot be migrated into or used in a transaction entry in CTASv8
Restricted numbers are considered Heading or Category separators
The descriptions will match Chart of Accounts descriptions found on the Office of the State Auditor's website

Predefined Numbers:
Numbers can be migrated into and used in a transaction entry in CTASv8
Fund, Account, and Object Code descriptions cannot be changed
The descriptions will match Chart of Accounts descriptions found on the Office of the State Auditor's website

Recommended Numbers:
Numbers can be migrated into and used in a transaction entry in CTASv8
Fund, Account, and Object Code descriptions can be changed

Note: CTAS requires you to use the Chart of Accounts as defined in publication "Minnesota City and Town Accounting and Financial Reporting Standards - Uniform Chart of Accounts" published by the Office of the State Auditor. In addition, if you are creating accounting numbers, they must be an unused number within the category range. For example, a new Streets and Highways (Road and Bridge) account number must be in the 43100 - 43199 range.

Chart of Accounts: Adding a New Account Number

To add an Account Number click on the Accounting tab on the Task Bar, then click the Chart of Accounts icon. Next, click on the New Account Number tab.
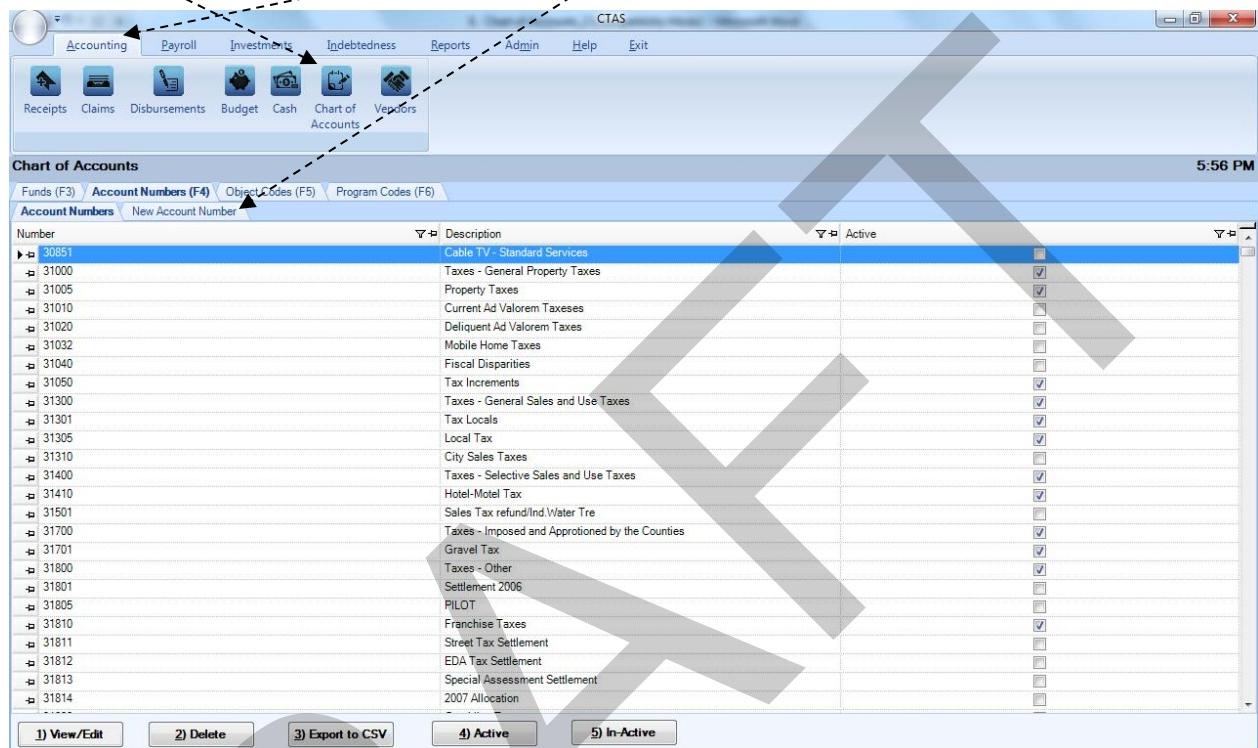
Chart of Accounts: Adding a New Account Number (continued)

After the New Account Number tab is selected, the New Account Number screen will appear:
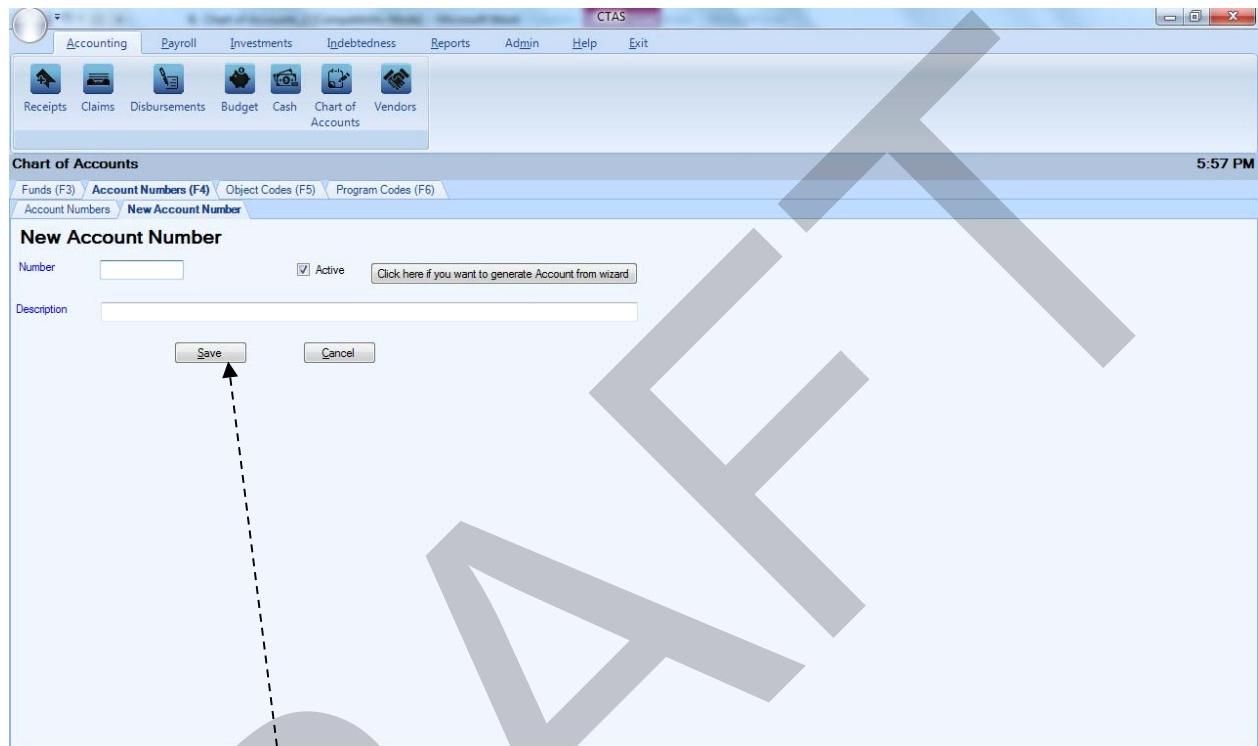
To enter the information for the new Account Number, complete the following steps:

- Enter the new Account Number in the Number box. The revenue/receipt numbers are the 31000 - 39999 numbers, and the expenditure/disbursement account numbers are the 41000 - 49999 numbers.
- Enter the name of the account into the Description box. The account name is limited to 90 characters.
- Click the Save button to add the new Account Number.

Chart of Accounts: Adding a New Account Number (Using Account Number Wizard)

In CTASv8, a new Account Number can be added using a wizard that guides the user through a series of questions to understand the nature of the Account Number being added. Toward the end of the wizard, the application provides an Account Number to be added.

After the New Account Number tab is selected, a New Account Number screen will appear, allowing you to enter the information for the new fund. An example of the New Account Number screen is shown below.
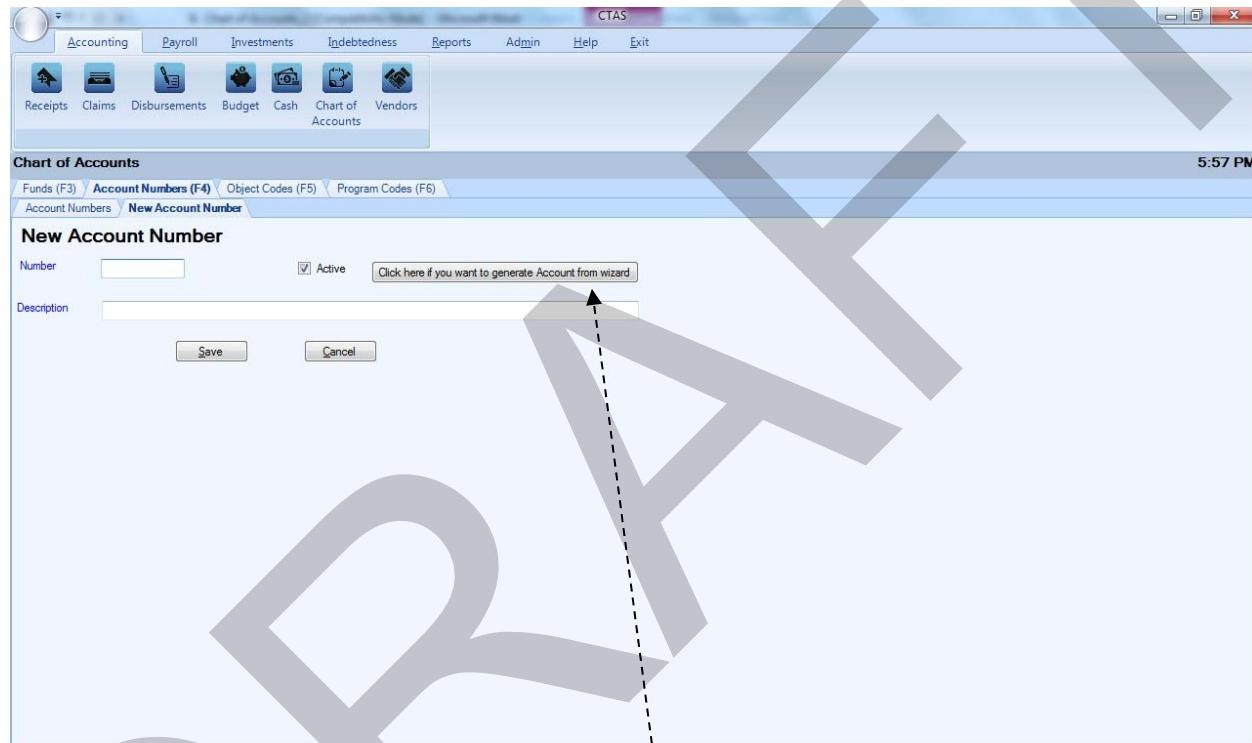
When the New Account Number screen appears, complete the following steps:

- Choose the option to generate Account from wizard. Step 1 of the Account Number wizard will appear.

Chart of Accounts: Adding a New Account Number (Using Account Number Wizard) (continued)

- Choose the option that describes what type of fund will be using the account code and click on the Next button.
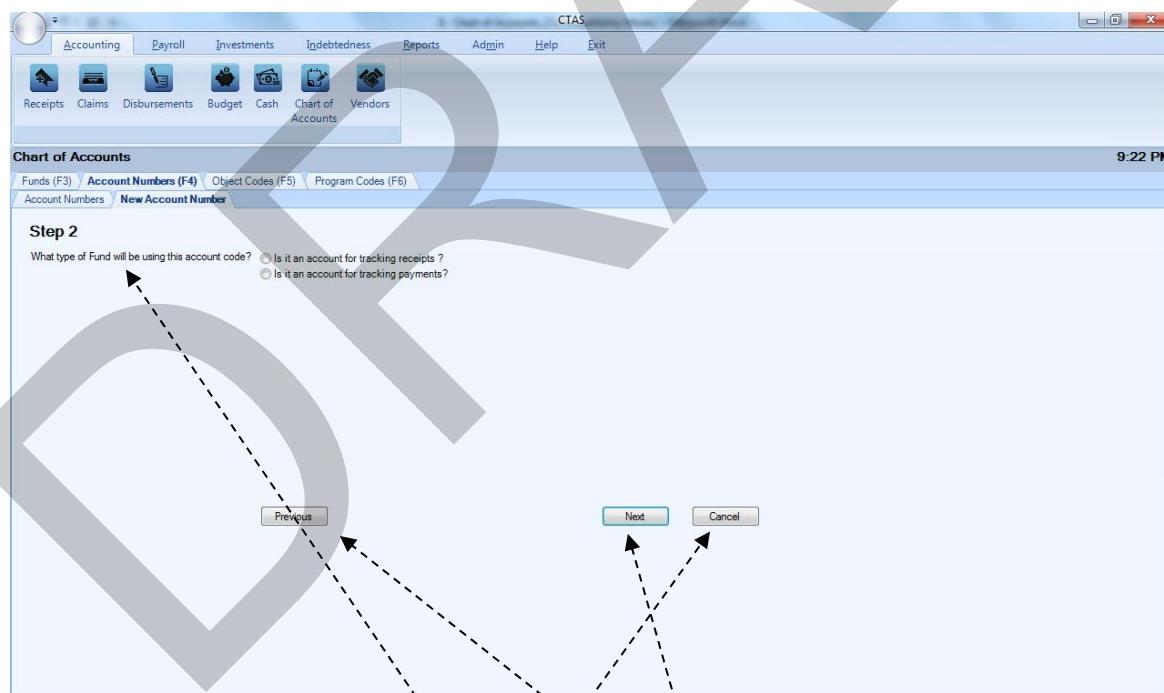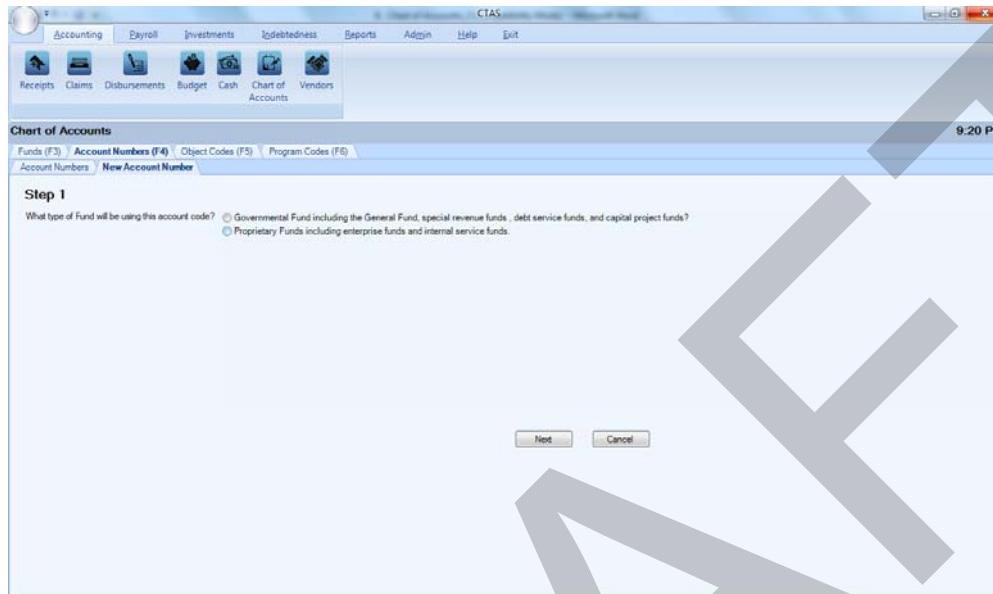
- Step 2 of the Account Number wizard appears. This narrows down the Account Number type that is typically used. Is this Account Number a receipt or disbursement? Use the Previous and Next buttons to navigate through the wizard.
- Use the Cancel button to navigate back to New Account Number screen.
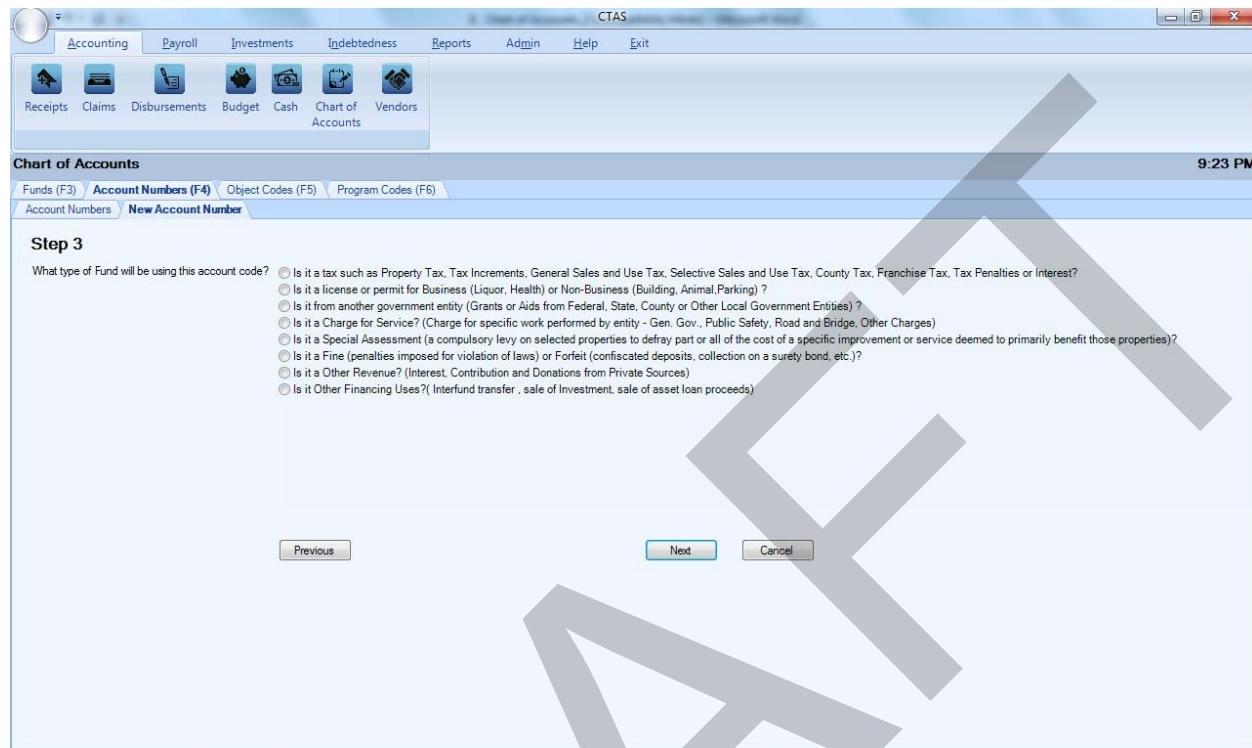
- Step 3 of the Account Number wizard appears. This narrows down the Account Number type that is typically used. This is based on the selection made in Step 2. At this step, the user can choose the option that best describes the use of this Account Code.

Chart of Accounts: Adding a New Account Number (Using Account Number Wizard) (continued)
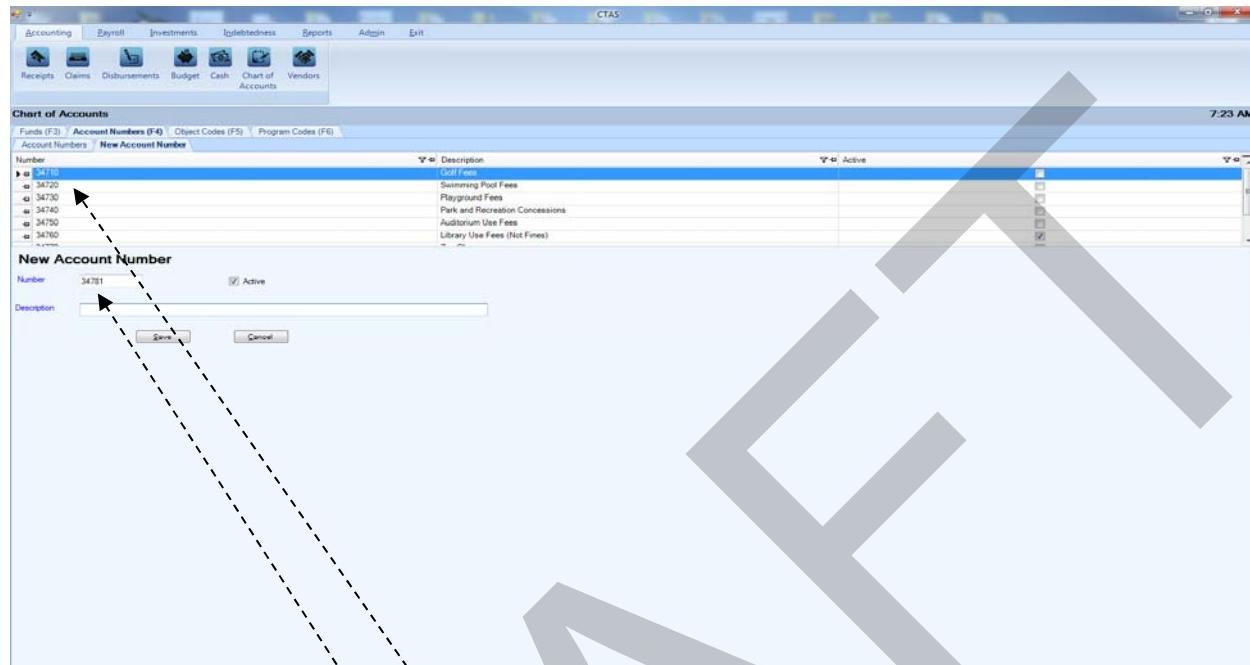

- The final step of the Account Number wizard appears that:
  - o Lists the Account Numbers in the Account Number group that are already available in the application for the selected criteria.
  - o Presents a New Account Number screen with an Account Number populated.
- If the listed Account Numbers do not meet your needs, you can create a new Account Number from the New Account Number screen by completing the following steps:
  - o Enter the name of the fund in the Description box. An account name is limited to 90 characters.
  - o Click the Save button to add the new Account Number
- Click on the Cancel button if you have located an Account Number that you can use and would like to suspend the Account Number creation process.

Chart of Accounts: Changing an Account Number

To change an Account Number, highlight the Account Number on the Chart of Accounts screen and click the View/Edit button.
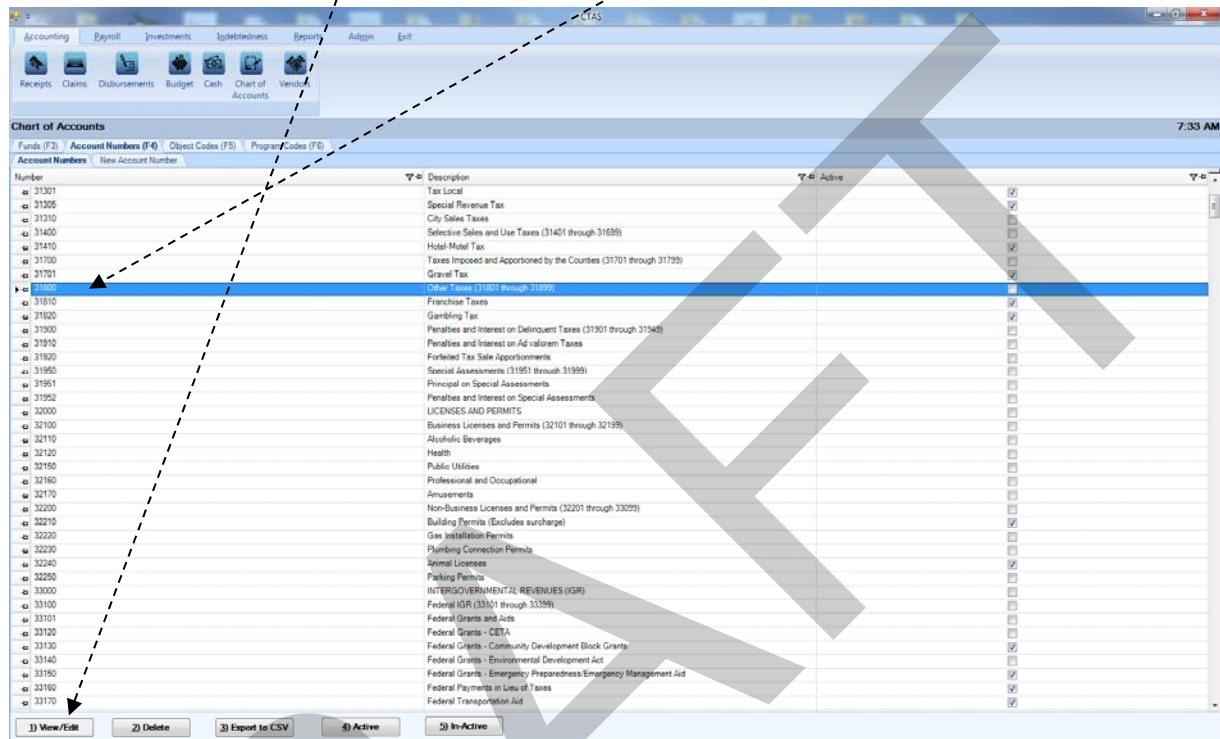

After the Edit option is selected, the Update Account Number screen will appear:
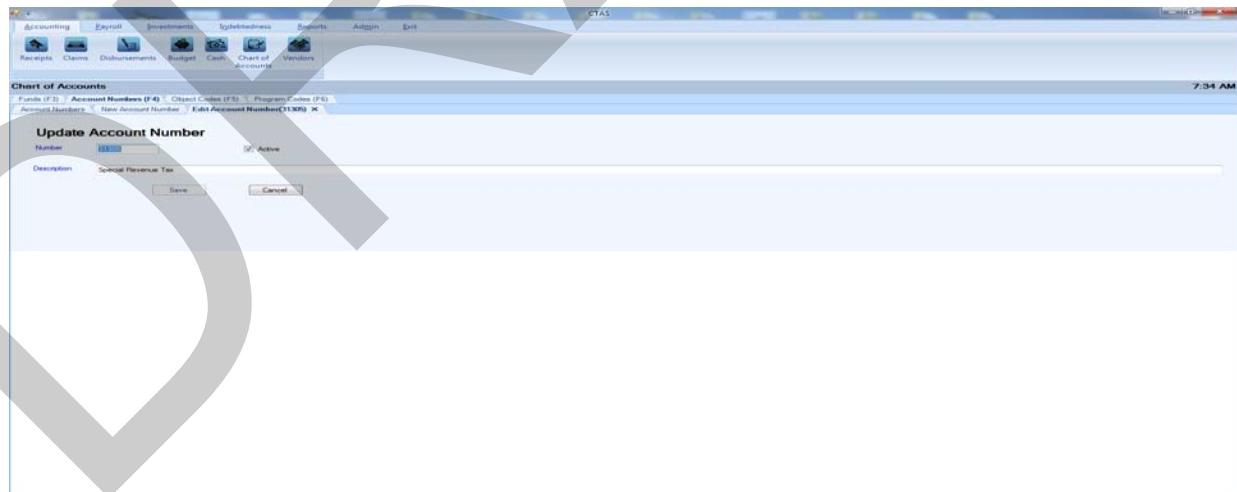
On the Update Account Number screen, you can change the Account Number and the description (for account numbers that are not categorized as Restricted or Predefined, see CTAS Chart of Accounts). When an Account Number is changed, all transactions associated with the Account Number will also reflect the new number. To complete the updating of the Account Number, click the Save button.

Chart of Accounts: Deleting an Account Number

The need to delete an Account Number could result from a decision that the Account Number was not needed after it was added or the Account Number was included as part of the Chart of Accounts when CTAS was installed and you will not use that Account Number. Note: You can only delete an account number if it has not been used in any transactions.
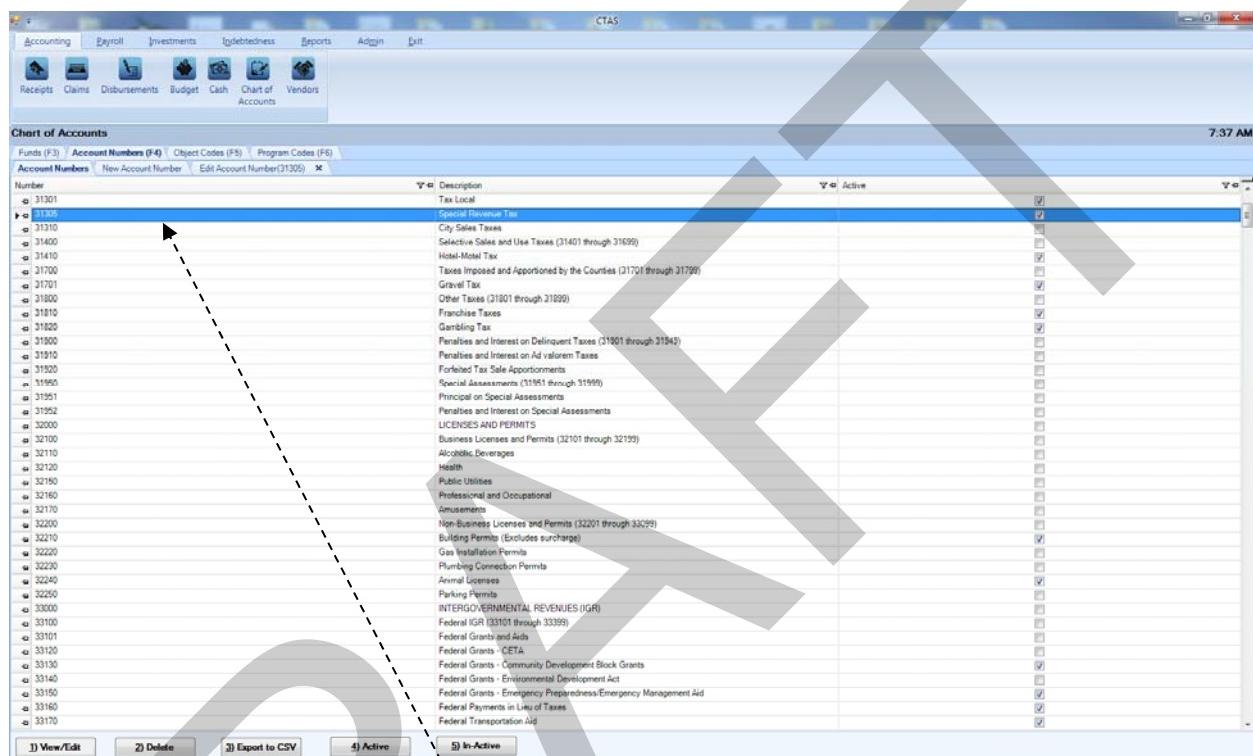
- To delete an Account Number, highlight the account on the Chart of Accounts screen and click the Delete button.
- After the delete option is selected, the Confirm Account Number Delete screen will appear (see below, left).
- Click on the Yes button to delete the Account Number.
- You will then receive a screen message (see below, right) that indicates the Account Number was deleted. Click the OK button to complete the process.

Chart of Accounts: Export the List of Account Numbers

To export the list of Account Numbers, click on the Export to CSV button on the Chart of Accounts screen.
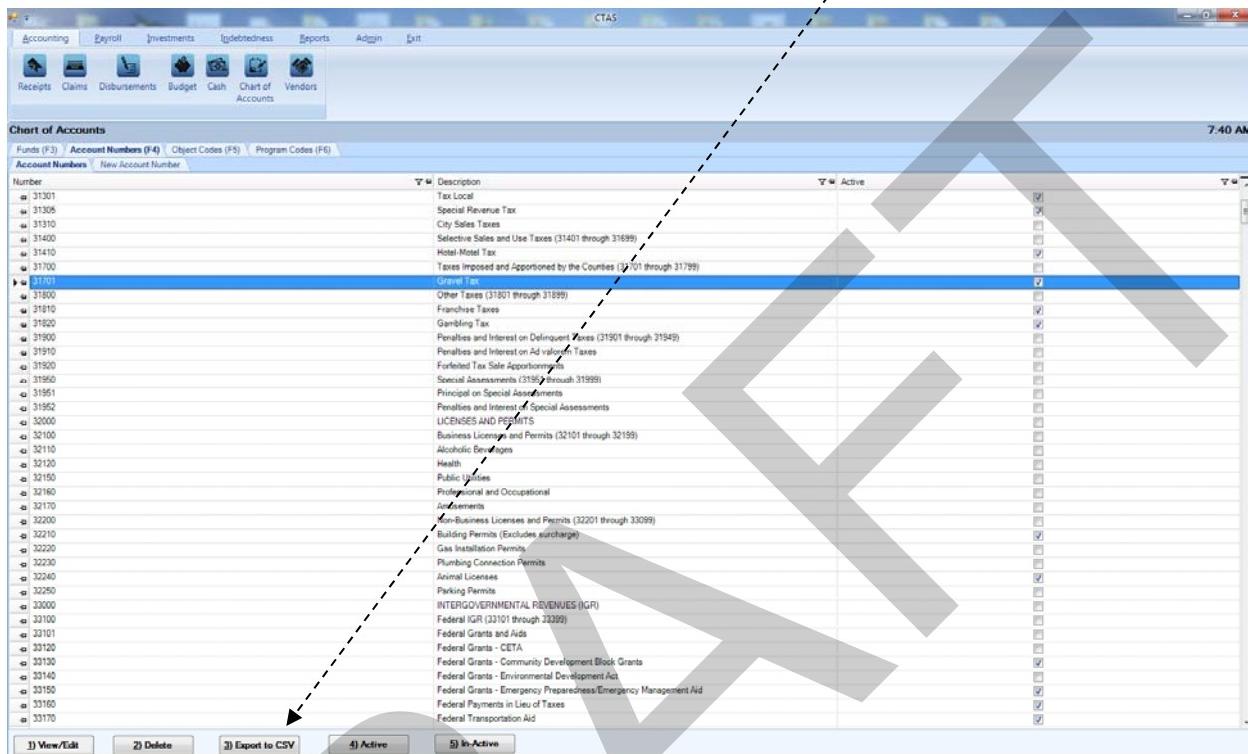
A Windows file explorer windows appears that allows selection of the folder where the exported file will be stored.
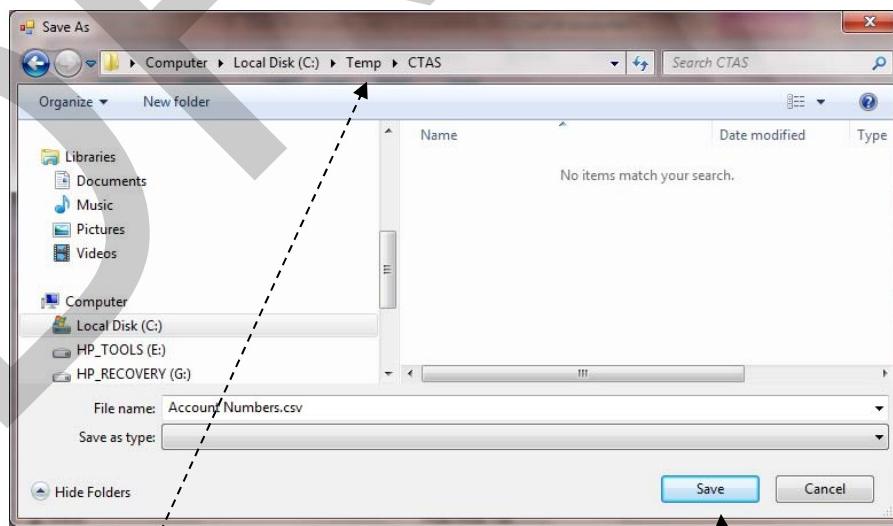

Choose the location where the file will be saved and click on Save button.

Chart of Accounts: Activate and In-Activate Account Numbers

In CTASv8, users can activate or in-activate Account Numbers available in the application. Only active Account Numbers will be included in drop-down lists throughout the application.

To activate an Account Number, highlight the Account Number and click on the Active button.
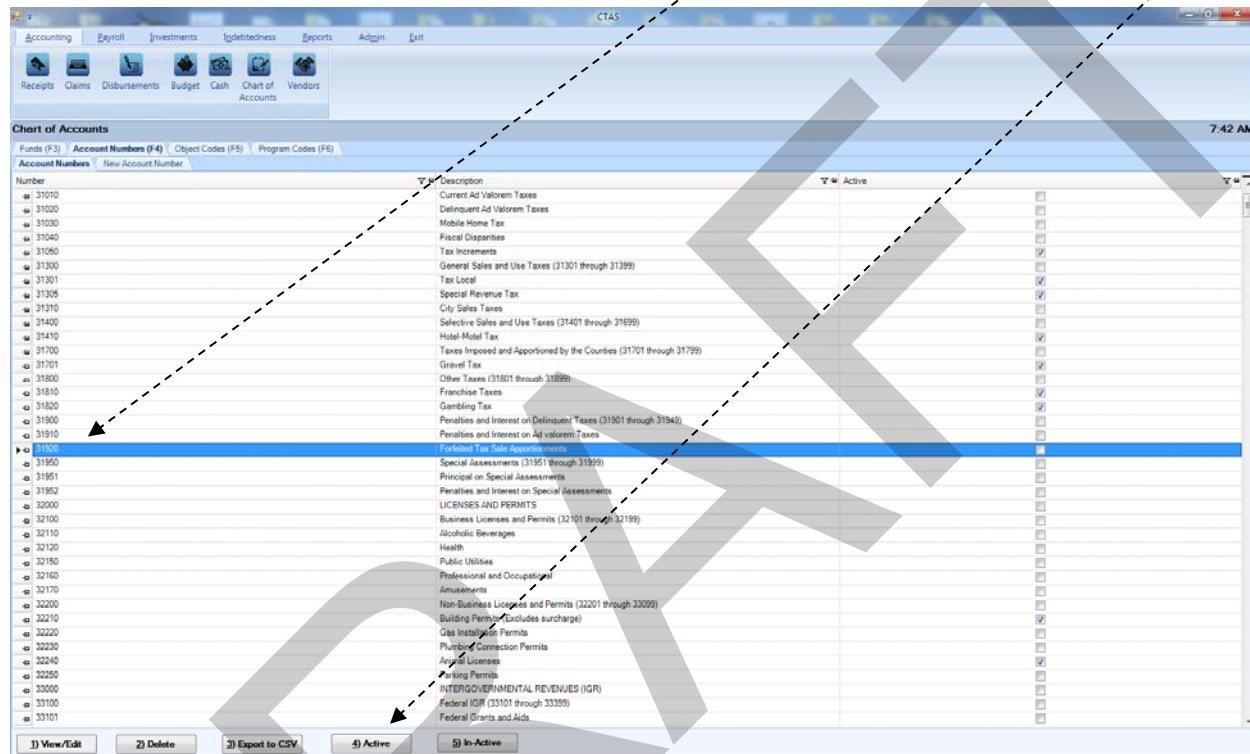
- After the Active option is chosen, the Account Number activation confirmation screen appears. Click on the OK button.
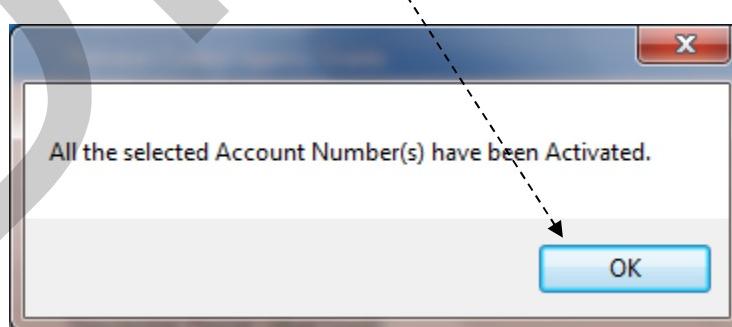
Chart of Accounts: Activate and In-Activate Account Numbers (continued)

To in-activate an account number, highlight the fund and click on the In-Active button.
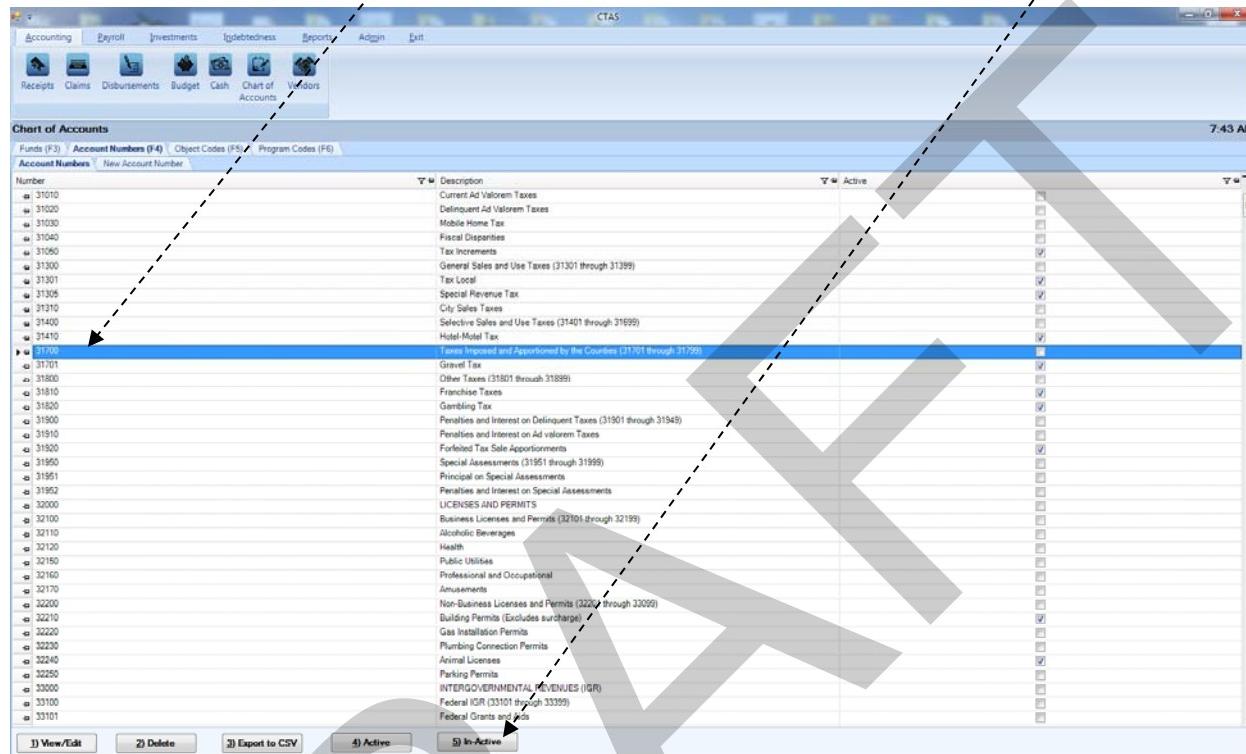
- After the In-Active option is chosen, the Account Number in-activation confirmation screen appears. Click on the OK button.
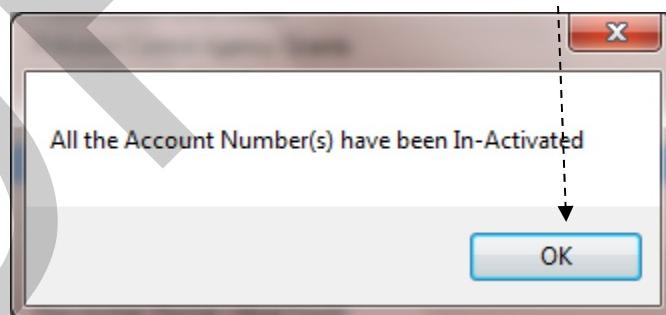
Chart of Accounts: Printing a List of the Account Numbers

To print a list of the funds, click on the Reports tab from the Task Bar and click on Chart of Accounts icon.
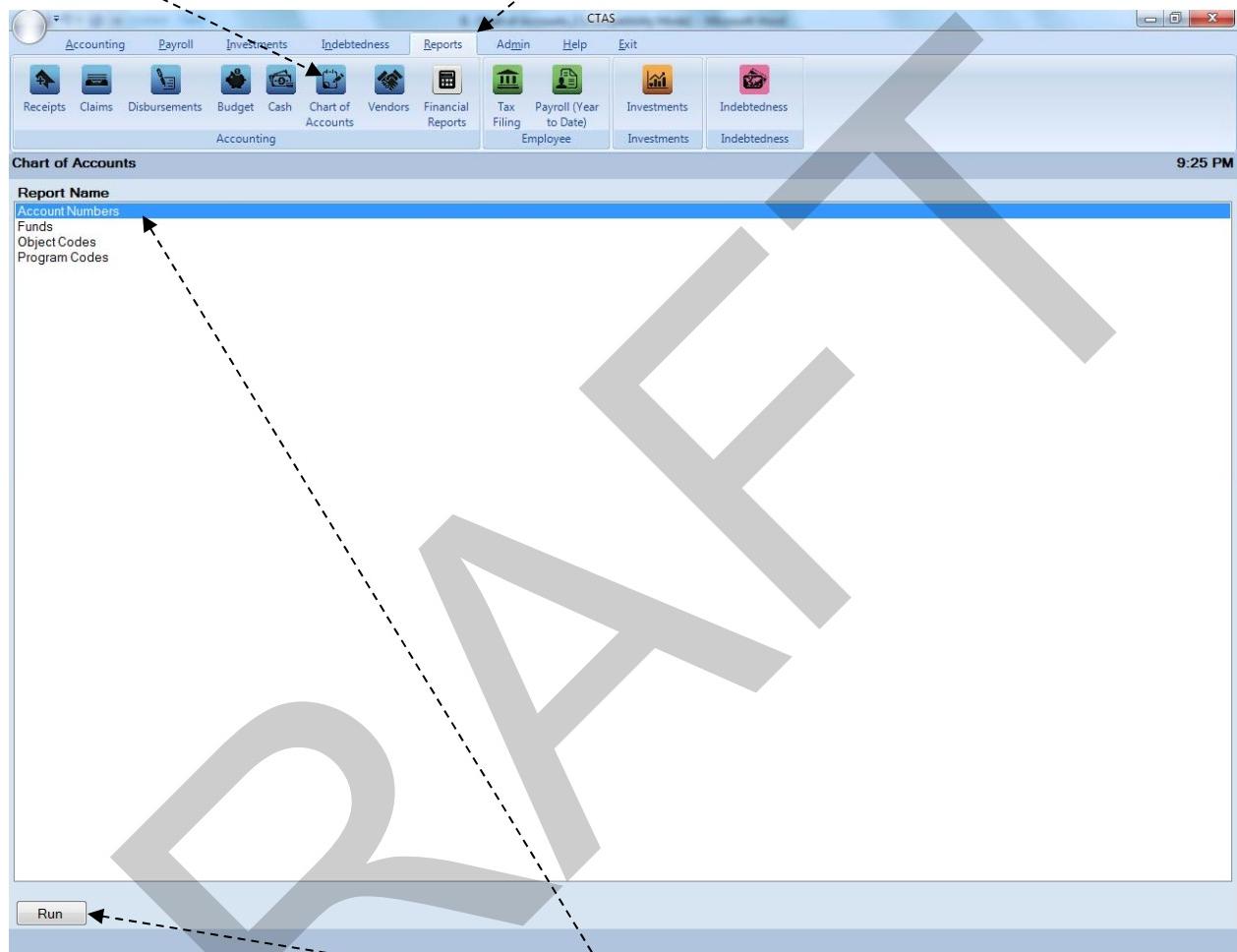
The Reports screen will appear, listing the four reports that can be printed in this section. To print a list of the Account Numbers, highlight Account Numbers and click the Run button.

Chart of Accounts: Printing a List of the Account Numbers (continued)

After clicking the Run button, the print preview (Report Viewer screen) appears, as shown below. After reviewing the preview, click on the Printer icon to begin the printing of the report. You can close the Report Viewer screen by clicking the red "X".

Chart of Accounts: Printing a List of the Account Numbers
 (continued)

- After clicking on the Printer icon, the Print screen appears:

- By clicking the Pages radio button, you can choose to print only certain pages of the report. The Number of copies box allows you to enter the number of copies you would like printed. After selecting the printer details, click on the Print button to begin printing the report. A sample copy of the report is on the following pages.

Chart of Accounts: Printing a List of the Account Numbers (continued)

Sample Chart of Accounts - Account Numbers Report

New Township	Chart of Accounts - Account Numbers	2/24/2015

Receipts

Number	Name
31005	Property Tax
31050	Tax Increments
31301	Tax Local
31305	Special Revenue Tax
31410	Hotel-Motel Tax
31701	Gravel Tax
31810	Franchise Taxes
31820	Gambling Tax
31920	Forfeited Tax Sale Apportionments
32210	Building Permits (Excludes surcharge)
32240	Animal Licenses
33130	Federal Grants - Community Development Block Grants
33150	Federal Grants - Emergency Preparedness/Emergency Management Aid
33160	Federal Payments in Lieu of Taxes
33170	Federal Transportation Aid
33401	Local Government Aid
33402	Homestead and Agricultural Credit Aid (HACA)
33405	Taconite Production Tax
33406	Taconite Homestead Credit
33418	Municipal State Aid for Streets - Maintenance (Gas Tax, Road Allotment)
33429	State - P.E.R.A. Aid
33430	Disparity Reduction Aid
33440	Fire Aid
33480	DNR Grant
33610	County Grants and Aids for Highways
33620	Other County Grants and Aids
33630	Iron Range Resource and Rehabilitation Grants (IRRRB)
33640	Local-Other Grants and Aids
34105	Sale of Maps and Publications
34201	Special Police Services
34205	Ambulance Revenues
34305	Road and Bridge Charges
34405	Weed Cleaning and Removal Charges
34760	Library Use Fees (Not Fines)
34780	Park Fees
34901	Misc. Charges
34910	Transit Revenues
34920	Airport Revenues
34940	Cemetery Revenues
34980	Misc. Service Charge
35105	Fines
35205	Forfiets
36105	Special Assessment
36210	Interest Earning
36230	Contributions and Donations from Private Sources
36240	Refunds and Reimbursements
36290	Sale of Investments
36360	Misc. Revenue-Donation
37110	Rate Class I
37150	Connection/Reconnection Fees
37210	Rate Class I
37250	Connection/Reconnection Fees

Sample Chart of Accounts - Account Numbers Report (continued)

New Township	Chart of Accounts - Account Numbers	2/24/2015

Disbursements

Number	Name
41110	Council/Town Board
41130	Ordinances and Proceedings
41405	Clerk - Admin.
41410	Elections
41415	*Clerk - Training*
41510	Treasurer
41530	Accounting
41550	Assessing
41901	Other General Government
41905	Town Hall - Telephone
41906	General Government - Postage
41910	Planning and Zoning
41915	Town Hall - Electric and Gas
41940	General Government Buildings and Plant
42105	Police
42153	Ambulance Services
42205	Fire
42301	*Corrections Expenditures*
42305	Corrections
42401	Building Inspections Administration
43121	Paved Streets
43122	Unpaved Streets
43125	Ice and Snow Removal
43160	Street Lighting
43230	Waste (Refuse) Collection
43260	Weed Control
44105	Health
45205	Park Policing
45510	Library
46105	Conservation of NR
46305	HRA
46505	EDA
47110	Bond Principal
47120	Other Debt Principal
47210	Interest - Bonds
47220	Interest - Other Debt
47701	Principal Payments - Refunded Bond
49010	Cemetery
49210	Retirement and Pension Contributions - Unallocated
49240	Insurance - Unallocated
49260	Misc. Exp.
49305	Other Financing Uses
49350	Purchase of Investments
49360	Interfund Transfer Out
49440	Water Utilities - Administration and General
49451	Sewer Maintenance
49490	Sewer Utilities - Administration and General
49805	Transit
49810	Airports - Fields, Runways and Ramps
49980	Proprietary Funds - Interest Expense

Chart of Accounts: Object Codes - Introduction

In addition to the function/activity classification, expenditures should be classified according to object class. The object indicates the type of item purchased or service obtained.

The four major classifications by object class are:

- **Personal Services** - This category includes expenditures for salaries, wages, and related employee benefits provided for all persons employed by the city, including elected officials. Employee benefits include employer contributions to a retirement system, insurance, sick leave, severance pay, and similar benefits.

- **Supplies** - This category includes articles and commodities which are consumed or materially altered when used, such as office supplies, operating supplies, repair and maintenance supplies, and small tools and minor equipment.

- **Other Services and Charges** - This category includes expenditures for services other than personal services. Examples of such charges include professional services, communication, transportation, advertising, printing and binding, insurance, utility services, repair and maintenance, rentals, and depreciation.

- **Capital Outlays** - This category includes expenditures which result in the acquisition of or additions to fixed assets.

While classification at this aggregated level is acceptable for financial reporting purposes, you will require a greater level of detail for management and budgeting purposes. Object Codes should be assigned to provide a level of detail that meets your internal and external reporting requirements without undue complexity.

For more information on Object Codes and the assigned numbers, see the publication "Minnesota City and Town Accounting and Financial Reporting Standards - Uniform Chart of Accounts" published by the Office of the State Auditor. For a copy of the Chart of Accounts, see www.auditor.state.mn.us/other/ctas/docs/ctas_coa.pdf. See Appendices.

Reference the CTAS Chart of Accounts when creating or editing Chart of Accounts numbers. See the CTAS Chart of Accounts at http://www.auditor.state.mn.us/other/ctas/docs/ctas_COA_2014.pdf/ See Appendices.

Chart of Accounts: Object Codes - Introduction (continued)

CTAS CHART OF ACCOUNTS

Definitions of Restricted, Predefined, and Recommended Numbers

Restricted Numbers:
Cannot be migrated into or used in a transaction entry in CTASv8
Restricted numbers are considered Heading or Category separators
The descriptions will match Chart of Accounts descriptions found on the Office of the State Auditor's website

Predefined Numbers:
Numbers can be migrated into and used in a transaction entry in CTASv8
Fund, Account, and Object Code descriptions cannot be changed
The descriptions will match Chart of Accounts descriptions found on the Office of the State Auditor's website

Recommended Numbers:
Numbers can be migrated into and used in a transaction entry in CTASv8
Fund, Account, and Object Code descriptions can be changed

Note: CTAS requires you to use the Chart of Accounts as defined in publication "Minnesota City and Town Accounting and Financial Reporting Standards - Uniform Chart of Accounts" published by the Office of the State Auditor. In addition, if you are creating object codes there must be an unused number within the category range. See Appendices.

Chart of Accounts: Adding a New Object Code

To add an Object Code, click on the Object Codes (F5) tab on the Chart of Accounts screen. Next, click on the New Object Code tab.
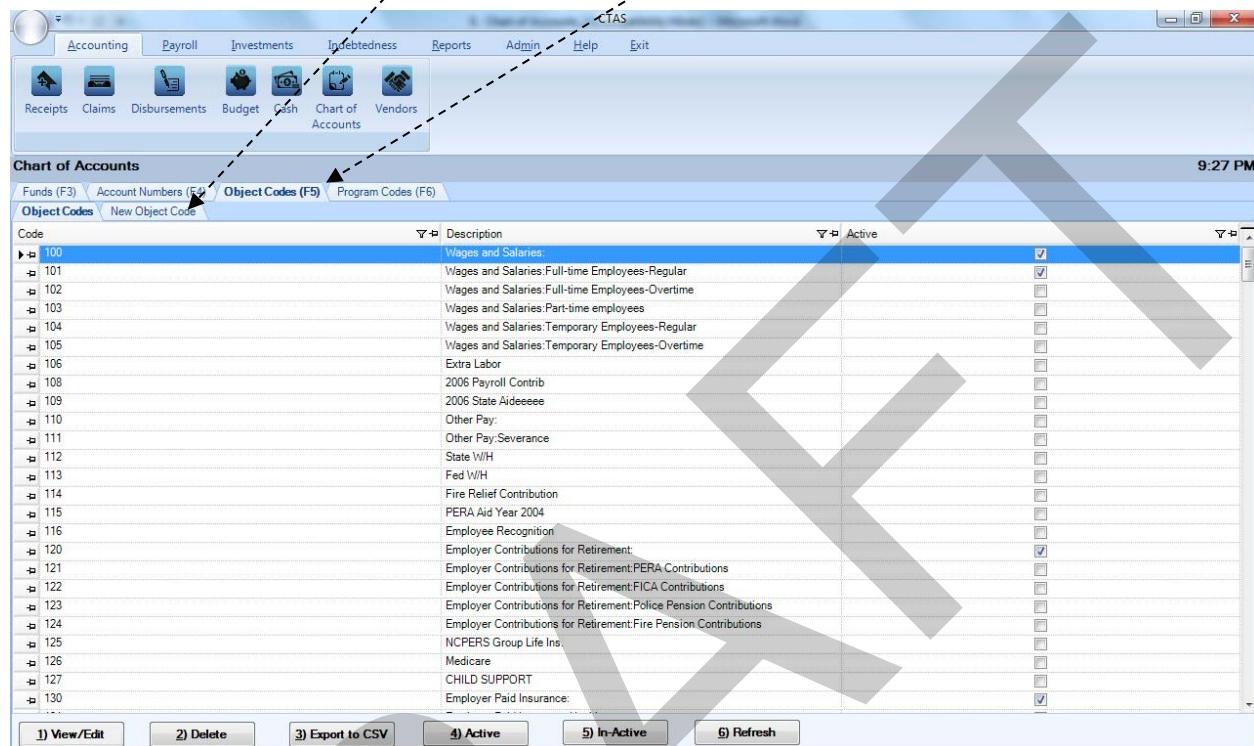
Chart of Accounts: Adding a New Object Code (continued)

After the New Object Code tab is selected, a New Object Code screen will appear, allowing you to enter the information for the new Object Code:
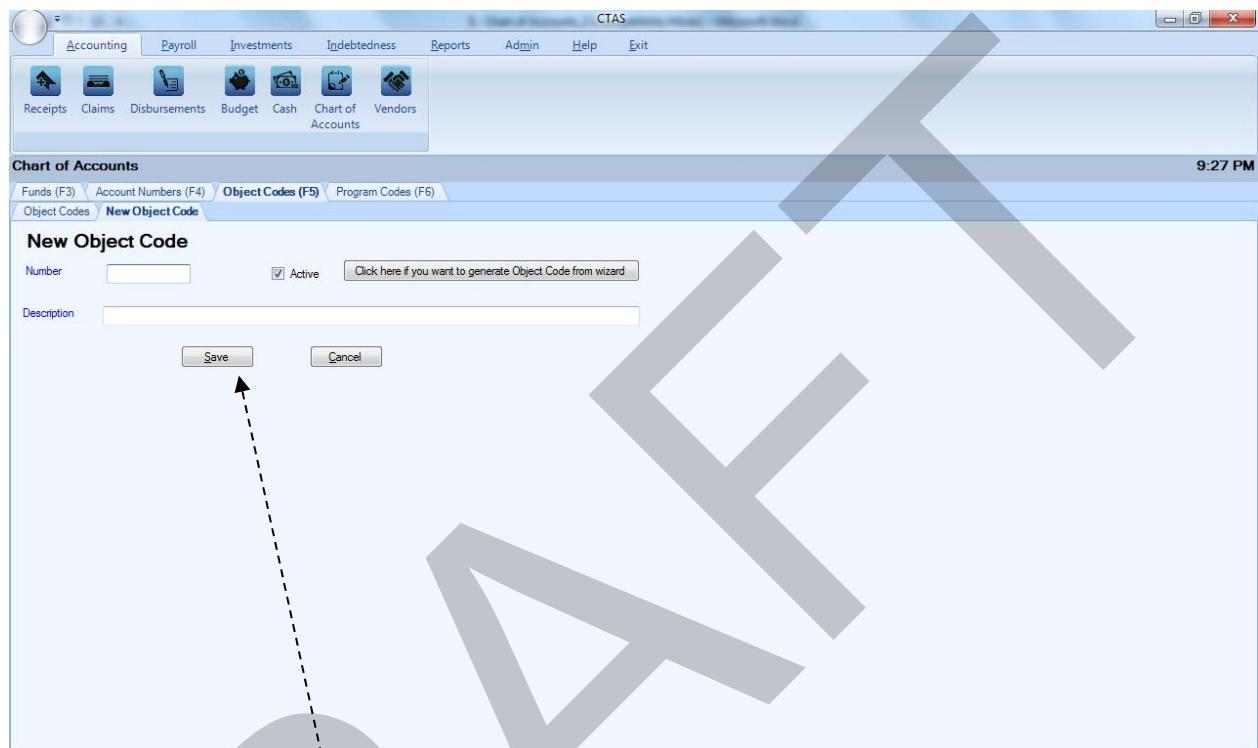
When the New Object Code screen appears, complete the following steps:

- Enter the new object code in the Number box. For CTAS to run properly, the object code must be three digits (100 - 999).
- Enter the name of the object code in the Description box. The name is limited to 90 characters.
- Click the Save button to add the new Object Code.

Chart of Accounts: Adding a New Object Code (Using the Object Code Wizard)

In CTASv8, a new Object Code can be added using a wizard that guides the user through a series of questions to understand the nature of the Object Code being added. Toward the end of the wizard, the application provides an Object Code number to be added.

After the New Object Code tab is selected, a New Object Code screen will appear, allowing you to enter the information for the new Object Code. An example of the New Object Code screen is shown below.
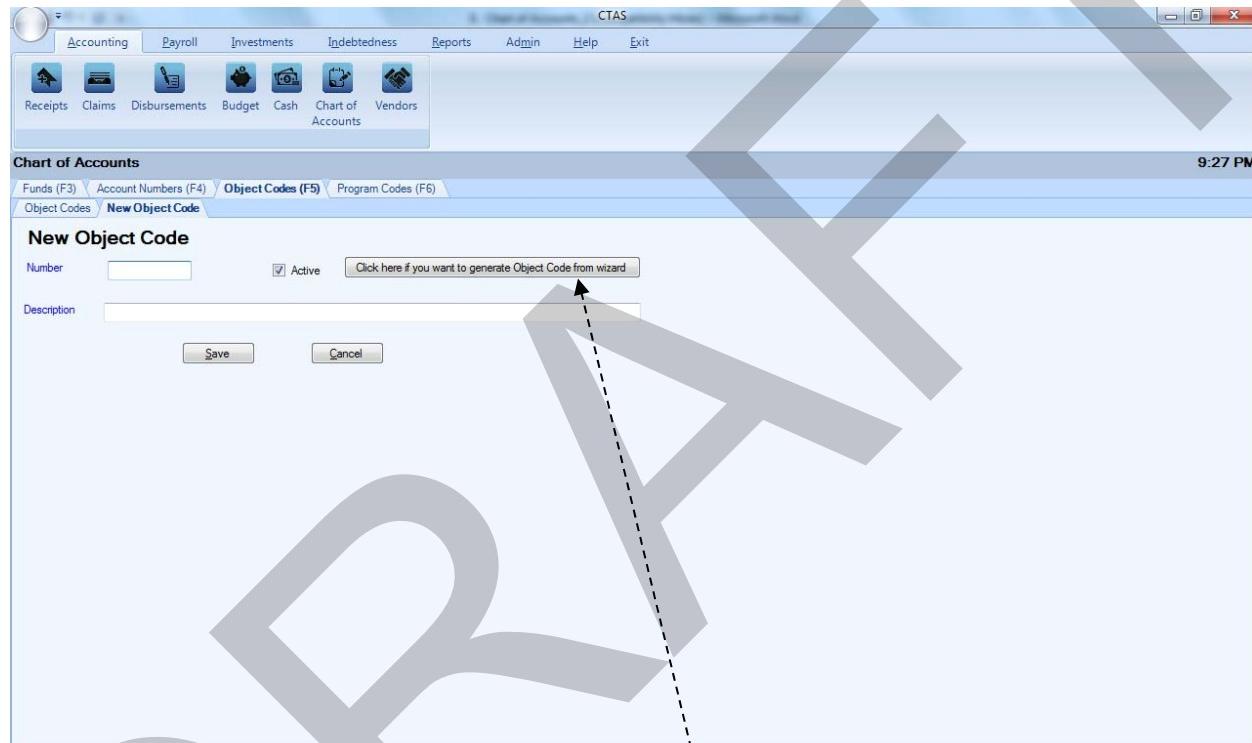
When the New Object Code screen appears, complete the following steps:

- Choose the option to generate Object Code from wizard. Step 1 of the Object Code wizard will appear.

Chart of Accounts: Adding a New Object Code (Using the Object Code Wizard) (continued)
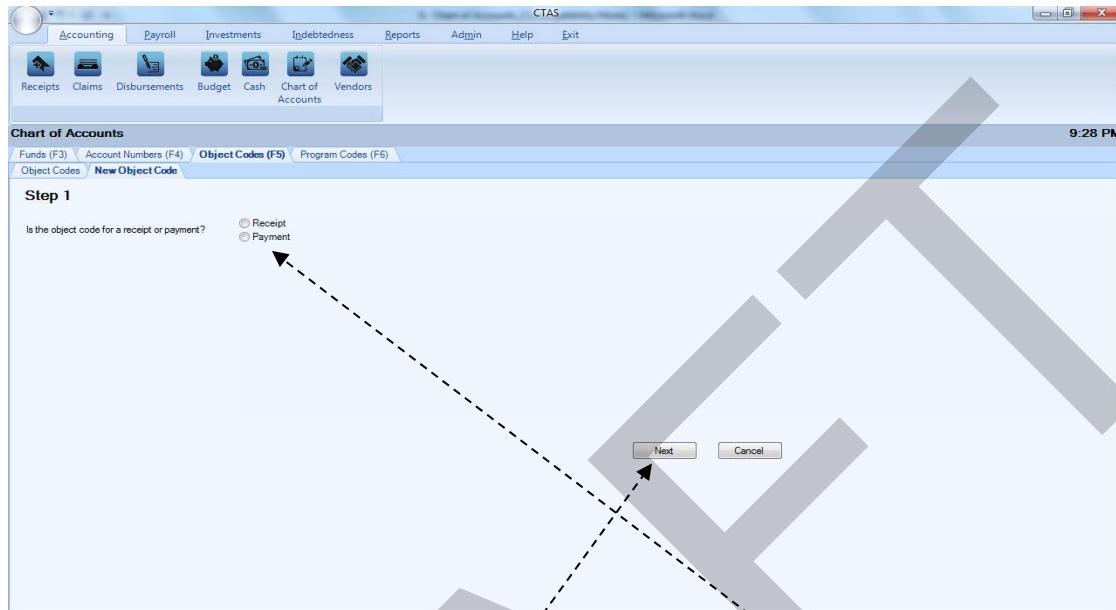
- Choose the option that specifies the Object Code will be used for a payment and click the Next button.
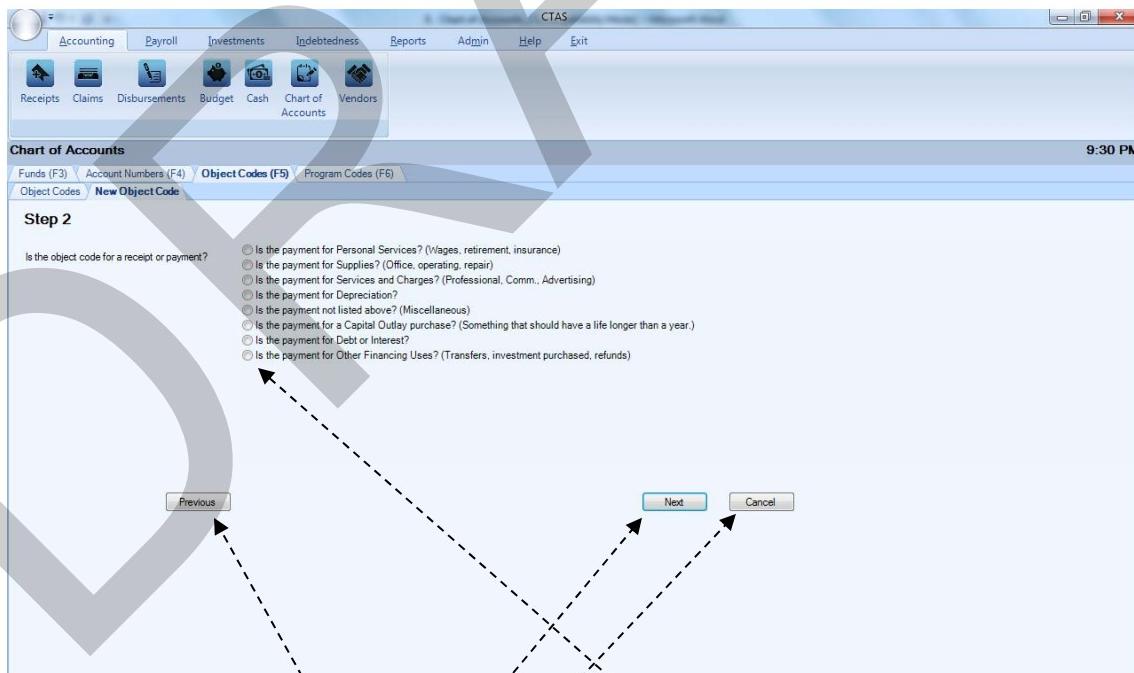
- Step 2 of the Object Code wizard appears that narrows down the Object Code that is typically used. Select the best option.
- Use the Previous and Next buttons to navigate through the wizard.
- Use the Cancel button to navigate back to the Add Object Code screen.

Chart of Accounts: Adding a New Object Code (Using the Object Code Wizard) (continued)
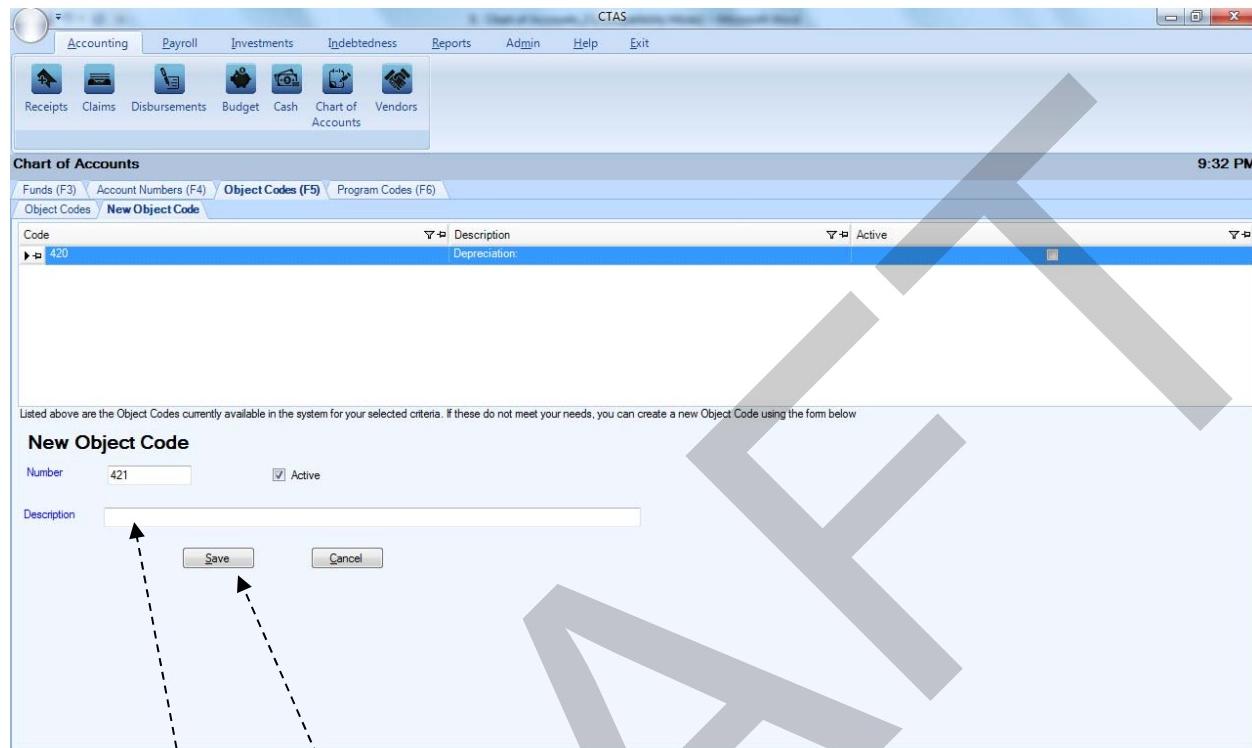
- The final step of the Object Code wizard appears that:
  - o Lists the Object Codes in the Object Code group that are already available in the application for the selected criteria.
  - o Presents a New Object Code screen with an Object Code number populated.
- If the listed Object Codes do not meet your needs, you can create a new Object Code from the New Object Code screen by completing the following steps:
  - o Enter the name of the Object Code in the Description box. An Object Code name is limited to 90 characters.
  - o Click the Save button to add the new Object Code.
- Click the Cancel button if you have located an Object Code that you can use and would like to suspend the Object Code creation process.

Chart of Accounts: Changing an Object Code

To change an Object Code, highlight the Object Code you wish to change and click the
View/Edit button on the Chart of Accounts screen.
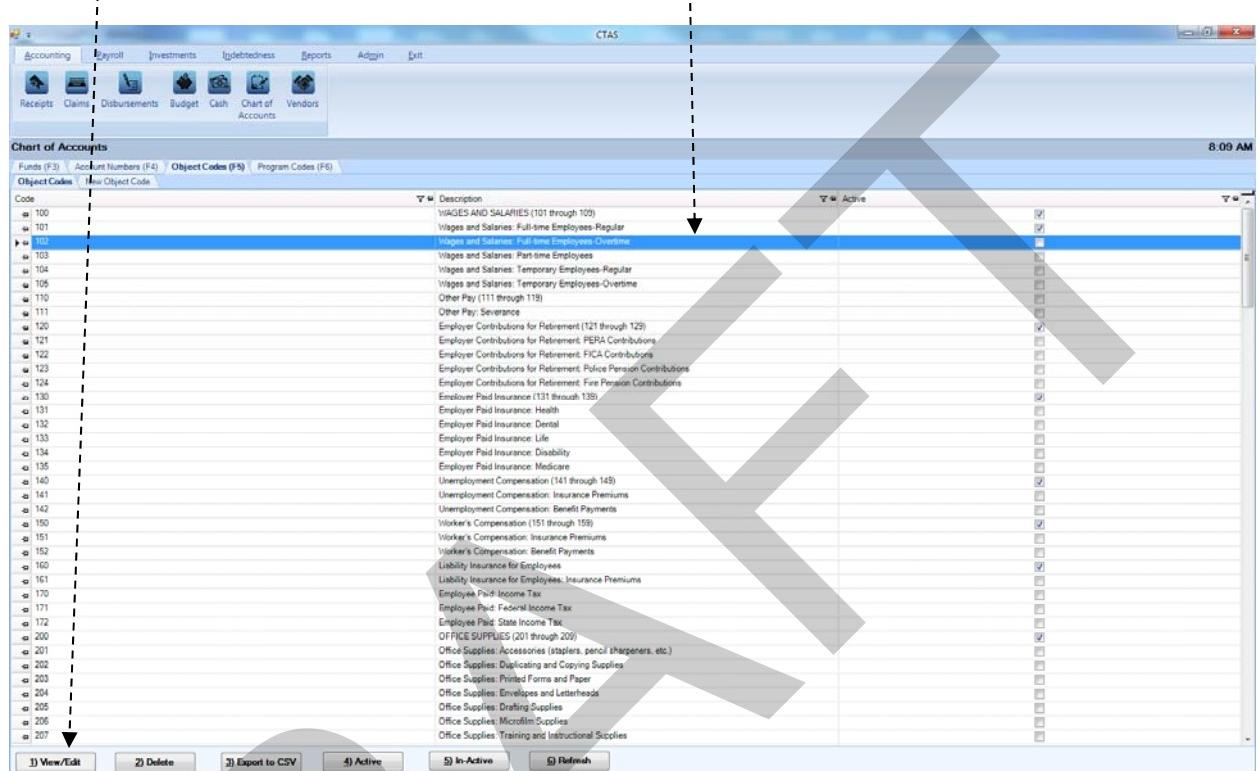
Chart of Accounts: Changing an Object Code (continued)

After the Edit option is selected, the Update Object Code screen will appear:
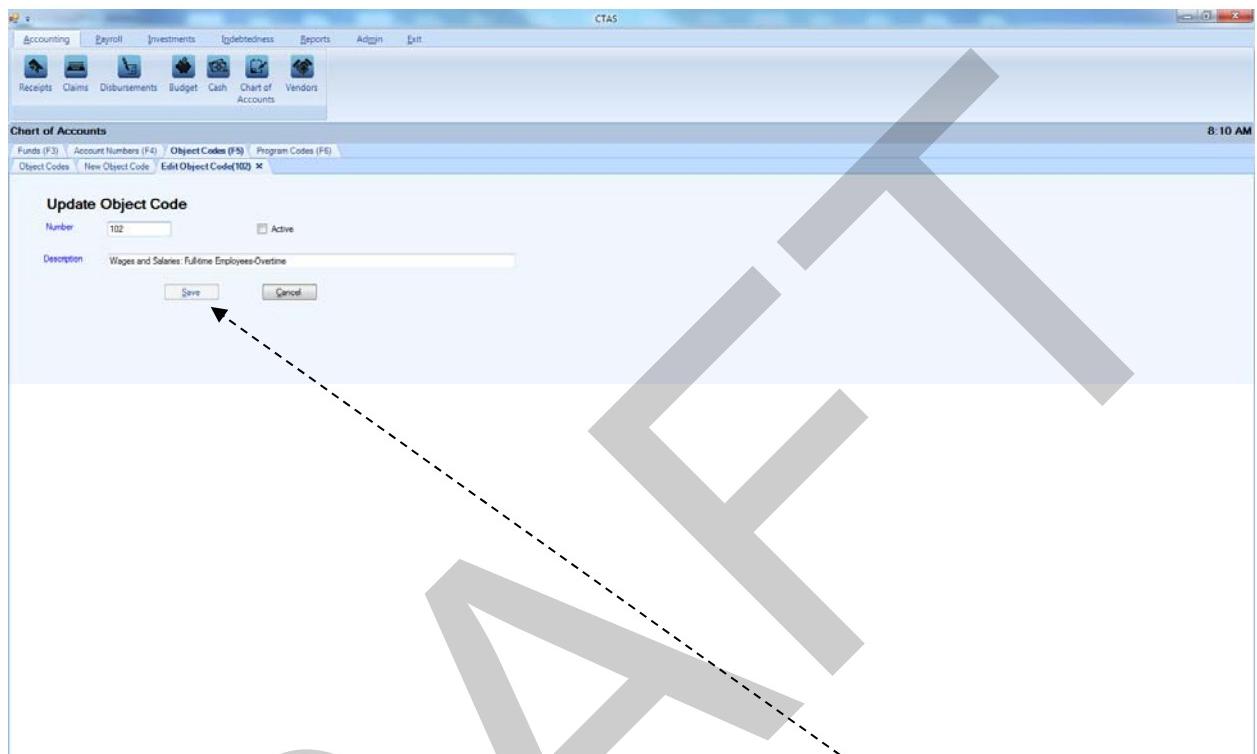
On the Update Object Code screen, change the Object Code number and the description (for Object Codes that are not categorized as Restricted or Predefined, see CTAS Chart of Accounts). When an object code is changed, all transactions associated with the Object Code will reflect the new number. To complete updating the Object Code, click the Save button.

Chart of Accounts: Deleting an Object Code

The need to delete an Object Code could result from a decision that the Object Code was not needed after it was added, or an Object Code was included as part of the Chart of Accounts when CTAS was installed and you will not use that Object Code.

Note: You can only delete an Object Code if it has not been used in any transactions.
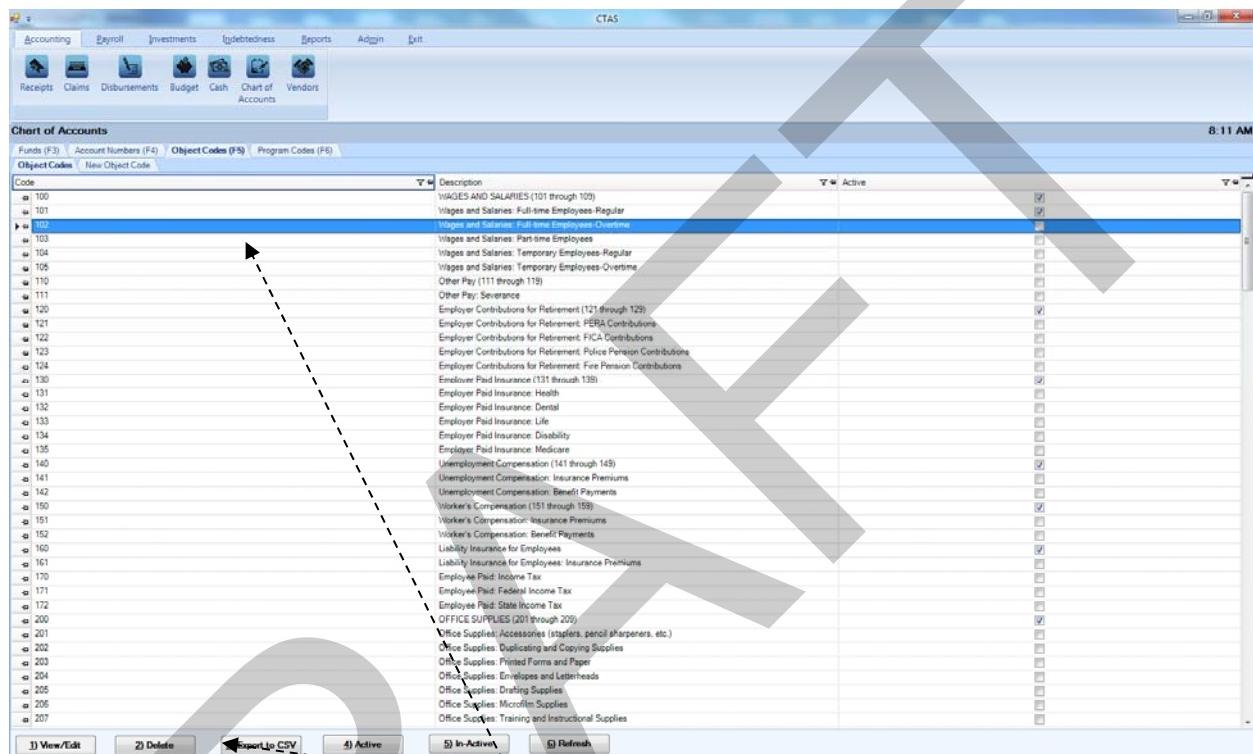
- To delete an Object Code, highlight the Object Code and click the Delete button. After the Delete option is selected, the Confirm Object Codes Delete screen appears (see below, left).
- Click on the Yes button on the Confirm Object Codes Delete screen to delete the Object Code.
- You will then receive a screen message (see below, right) that indicates the Object Code was deleted. Click the OK button to complete the process.

Chart of Accounts: Export the List of Object Codes

To export the list of Object Codes, click on the Export to CSV button on the Chart of Accounts screen.
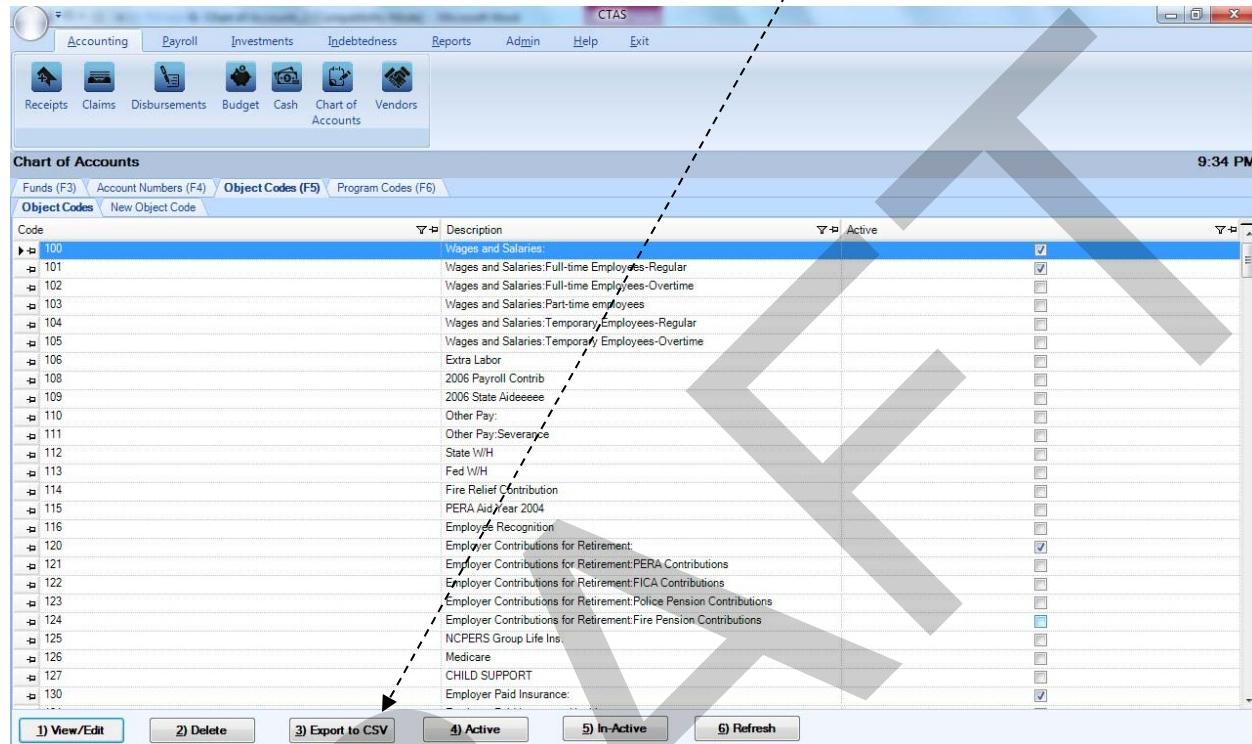
A Windows file explorer window appears that allows selection of the folder where the exported file will be stored.
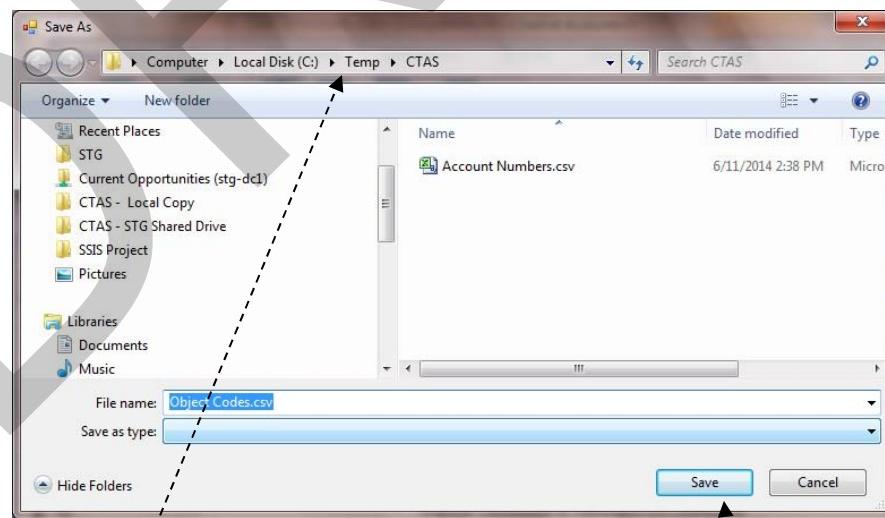
Choose the location where the file will be saved and click the Save button.

Chart of Accounts: Activate and In-Activate Object Codes

In CTASv8, users can activate or in-activate Object Codes available in the application. Only active Object Codes will be included in drop-down lists throughout the application.

To activate a fund, highlight the Object Code and click the Active button.
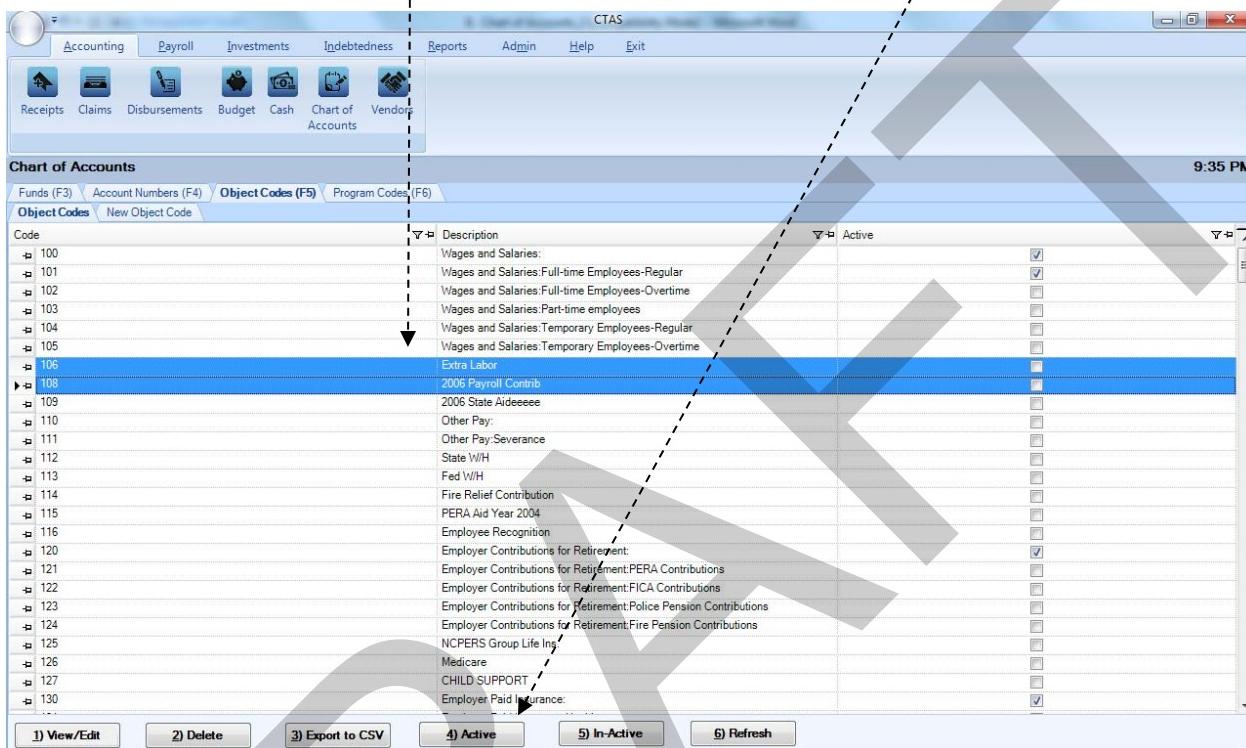
- After the Active option is chosen, the Object Code activation confirmation screen appears. Click on the OK button.
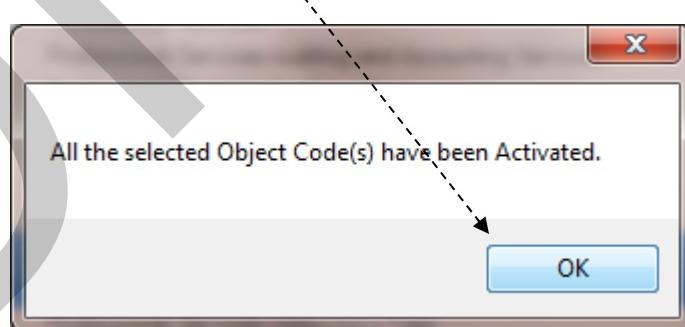
Chart of Accounts: Activate and In-Activate Object Codes (continued)

To in-activate an Object Code, highlight the Object Code and click on the In-Active button.
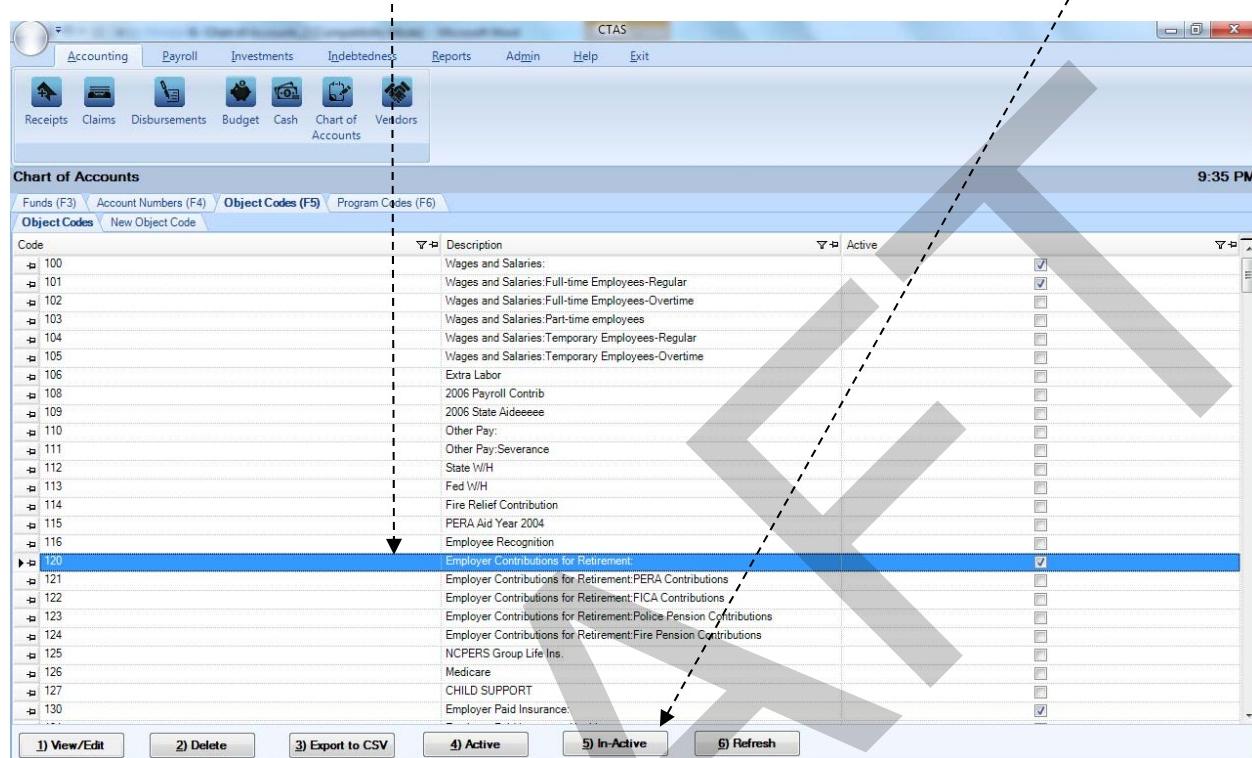
- After the In-Active option is chosen, the Object Code in-activation confirmation screen appears. Click on the OK button.
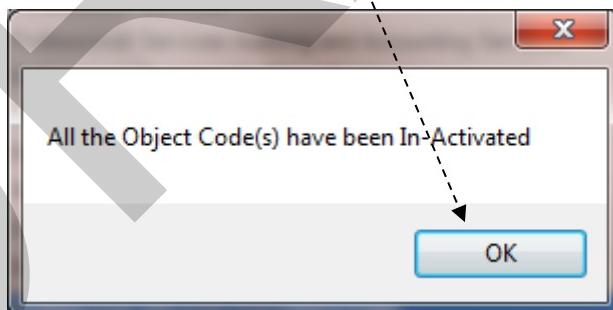
Chart of Accounts: Printing a List of the Object Codes

To print a list of the Object Codes, click on the Reports tab from the Task Bar, then select the Chart of Accounts icon.

A Reports screen will appear, listing the four reports that can be printed from this section. To print a list of Object Codes, highlight Object Codes and click the Run button.

Chart of Accounts: Printing a List of the Object Codes (continued)

After clicking the Run button, the print preview (Report Viewer screen) appears, as shown below. After reviewing the preview, click on the Printer icon to begin the printing of the report. You can close the Report Viewer screen by clicking the red "X".

Chart of Accounts: Printing a List of the Object Codes (continued)

- After clicking on the Printer icon, the Print screen appears:

- By clicking the Pages radio button, you can choose to print only certain pages of the report. The Number of copies box allows you to enter the number of copies you would like printed. After selecting the printer details, click on the Print button to begin printing the report. A sample of the report can be found on the next page.

Sample Chart of Accounts - Object Codes Report
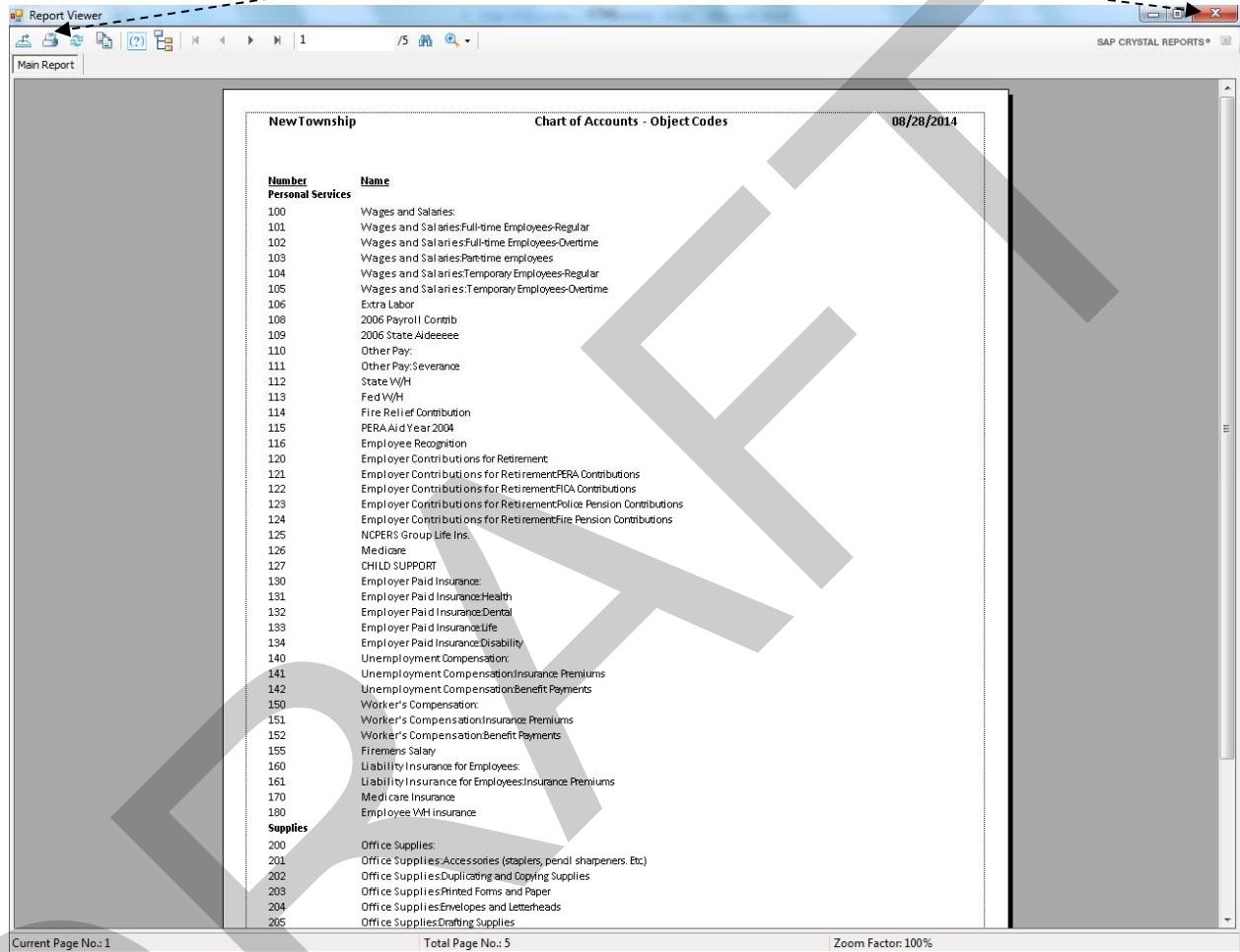
New Township	Chart of Accounts - Object Codes	08/28/2014

Number	Name
Personal Services	
100	Wages and Salaries:
101	Wages and Salaries:Full-time Employees-Regular
102	Wages and Salaries:Full-time Employees-Overtime
103	Wages and Salaries:Part-time employees
104	Wages and Salaries:Temporary Employees-Regular
105	Wages and Salaries:Temporary Employees-Overtime
106	Extra Labor
108	2006 Payroll Contrib
109	2006 State Aideeeee
110	Other Pay:
111	Other Pay:Severance
112	State W/H
113	Fed W/H
114	Fire Relief Contribution
115	PERA Aid Year 2004
116	Employee Recognition
120	Employer Contributions for Retirement
121	Employer Contributions for Retirement:PERA Contributions
122	Employer Contributions for Retirement:FICA Contributions
123	Employer Contributions for Retirement:Police Pension Contributions
124	Employer Contributions for Retirement:Fire Pension Contributions
125	NCPERS Group Life Ins.
126	Medicare
127	CHILD SUPPORT
130	Employer Paid Insurance:
131	Employer Paid Insurance:Health
132	Employer Paid Insurance:Dental
133	Employer Paid Insurance:Life
134	Employer Paid Insurance:Disability
140	Unemployment Compensation:
141	Unemployment Compensation:Insurance Premiums
142	Unemployment Compensation:Benefit Payments
150	Worker's Compensation:
151	Worker's Compensation:Insurance Premiums
152	Worker's Compensation:Benefit Payments
155	Firemens Salary
160	Liability Insurance for Employees:
161	Liability Insurance for Employees:Insurance Premiums
170	Medicare Insurance
180	Employee WH insurance
Supplies	
200	Office Supplies:
201	Office Supplies:Accessories (staplers, pencl sharpeners, Etc)

Chart of Accounts: Program Codes - Introduction

Program Codes are designed to track an activity across funds, Account Numbers and Object Codes. By assigning a Program Code, you will be able to print a report the shows all revenues received and all expenditures made for a coded activity. Program Codes are not required when entering transactions. In addition, the Chart of Accounts does not have defined Program Code numbers; you can assign numbers to meet your needs.

Chart of Accounts: Adding a New Program Code

To add a Program Code, click on the Program Codes (F6) tab on the Chart of Accounts screen. Next, click on the New Program Code tab.
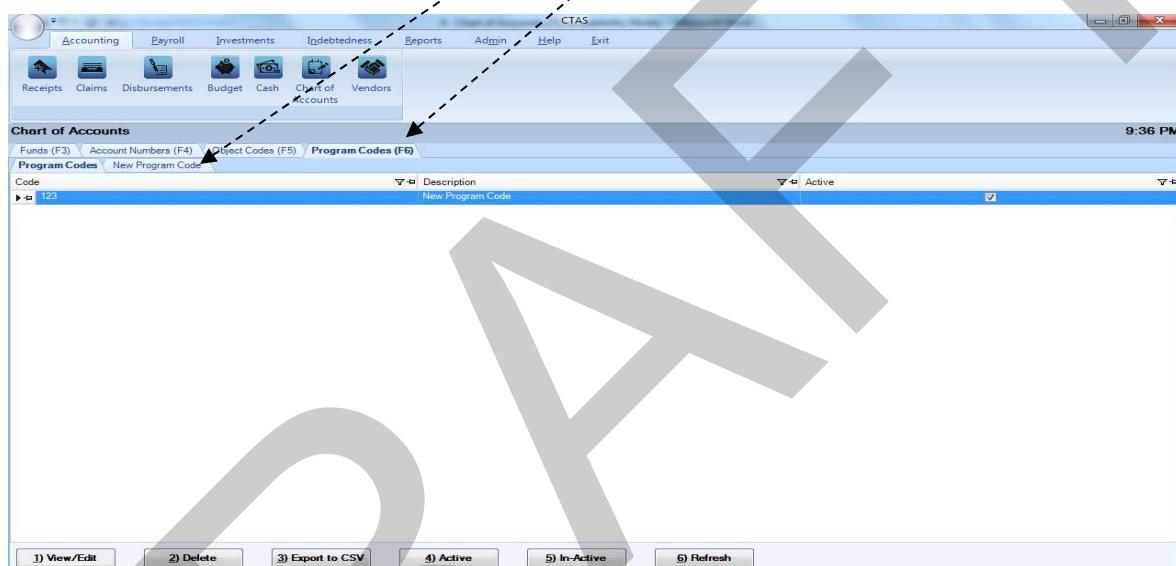
After the New Program Code tab is selected, a New Program Code screen will appear, allowing you to enter the information for the new Program Code:

Chart of Accounts: Adding a New Program Code (continued)
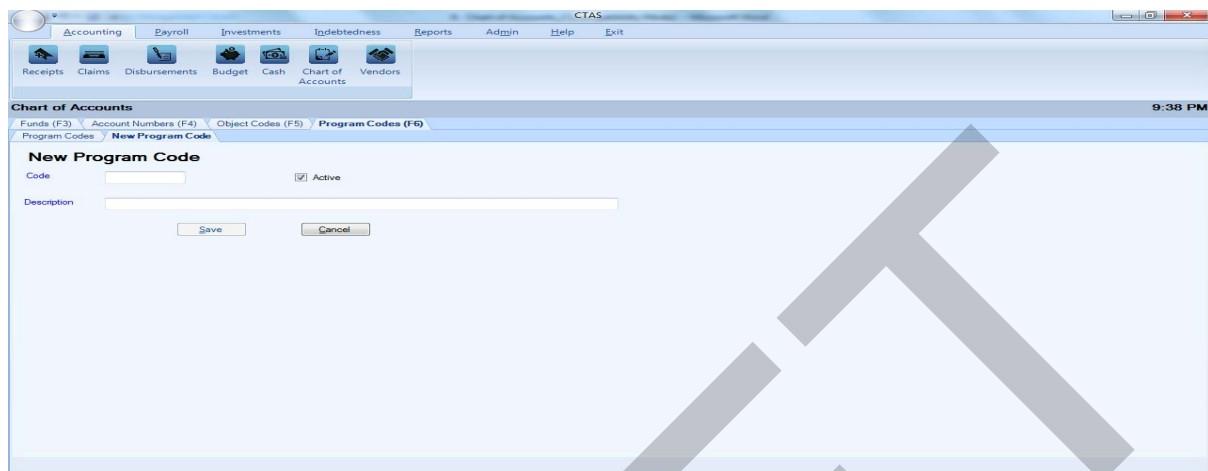
When the New Program Code screen appears, complete the following steps:

- Enter the new Program Code in the Code box. For CTAS to run properly, the Program Code must be three digits.
- Enter the name of the program in the Description box. The name is limited to 90 characters.
- Click the Save button to add the new Program Code.

Chart of Accounts: Changing a Program Code

To change a program code, highlight the program code you want to change on the Chart of Accounts screen and click the View/Edit button.
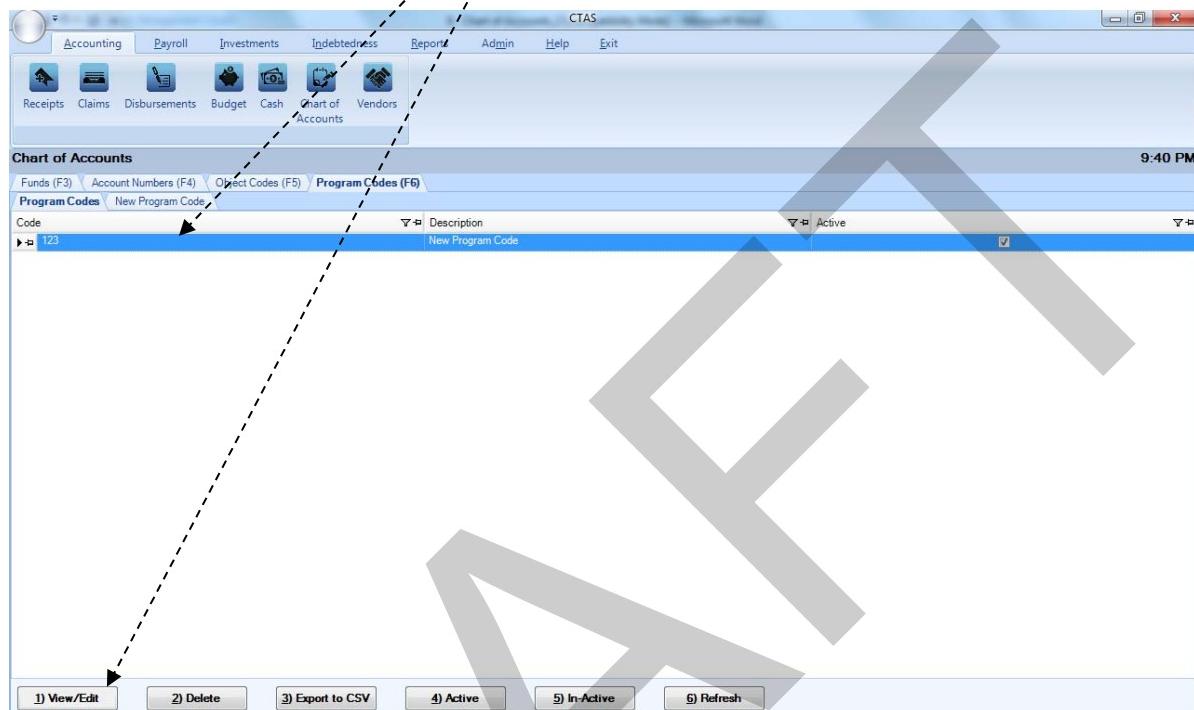
After the Edit option is selected, the Update Program Code screen will appear:
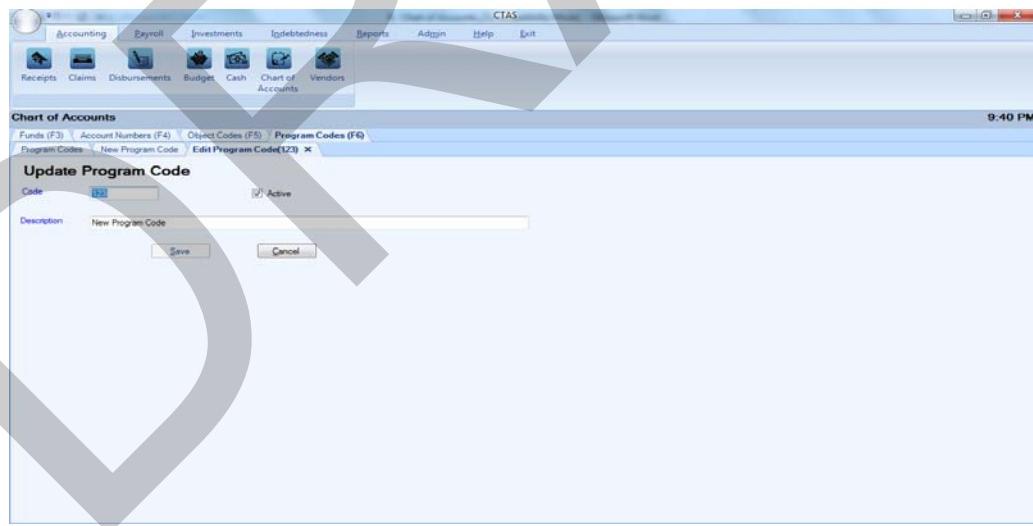
On the Update Program Code screen, change the Program Code number and the description. To complete the updating of the Program Code, click the Save button.

When a Program Code is changed, all transactions associated with the Program Code will also reflect the new number.

Chart of Accounts: Deleting a Program Code

The need to delete a Program Code could result from a decision that the Program Code was not needed after it was added.

Note: You can only delete a Program Code if it has not been used in any transactions.
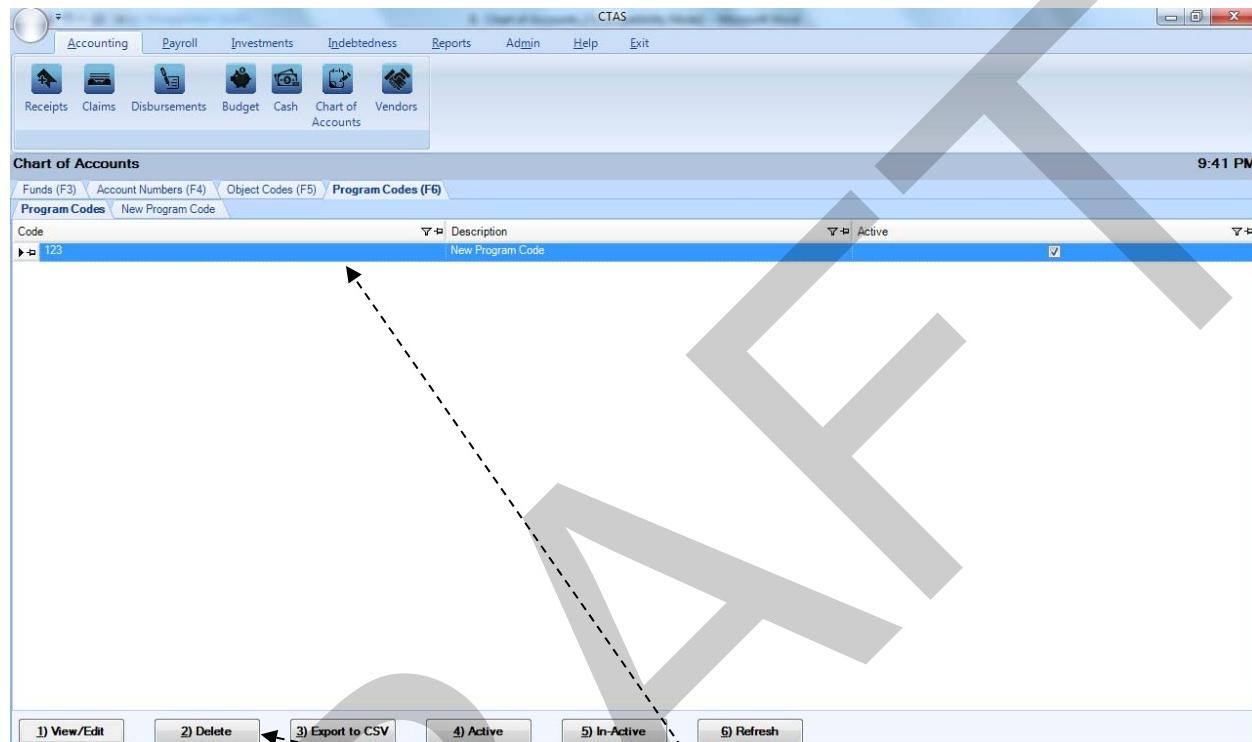
- To delete a Program Code, highlight the Program Code you want to delete on the Chart of Accounts screen and click the Delete button.
- After the Delete option is selected, the Confirm Program Codes Delete screen will appear (see below, left).
- Click on the Yes button to delete the Program Code.
- You will then receive a screen message that indicates the Program Code was deleted (see below, right). Click the OK button to complete the process.
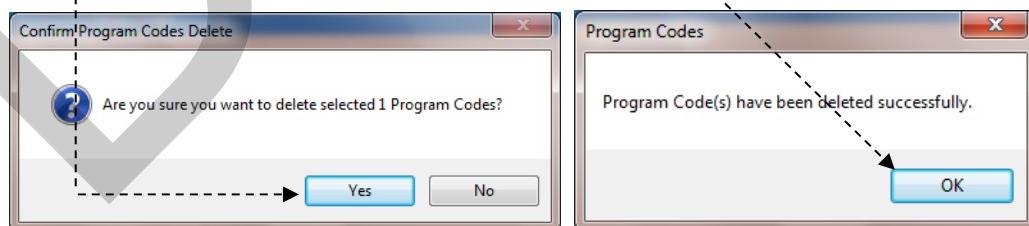
Chart of Accounts: Export the List of Program Codes

To export the list of Program Codes, click on the Export to CSV button on the Chart of Accounts screen.
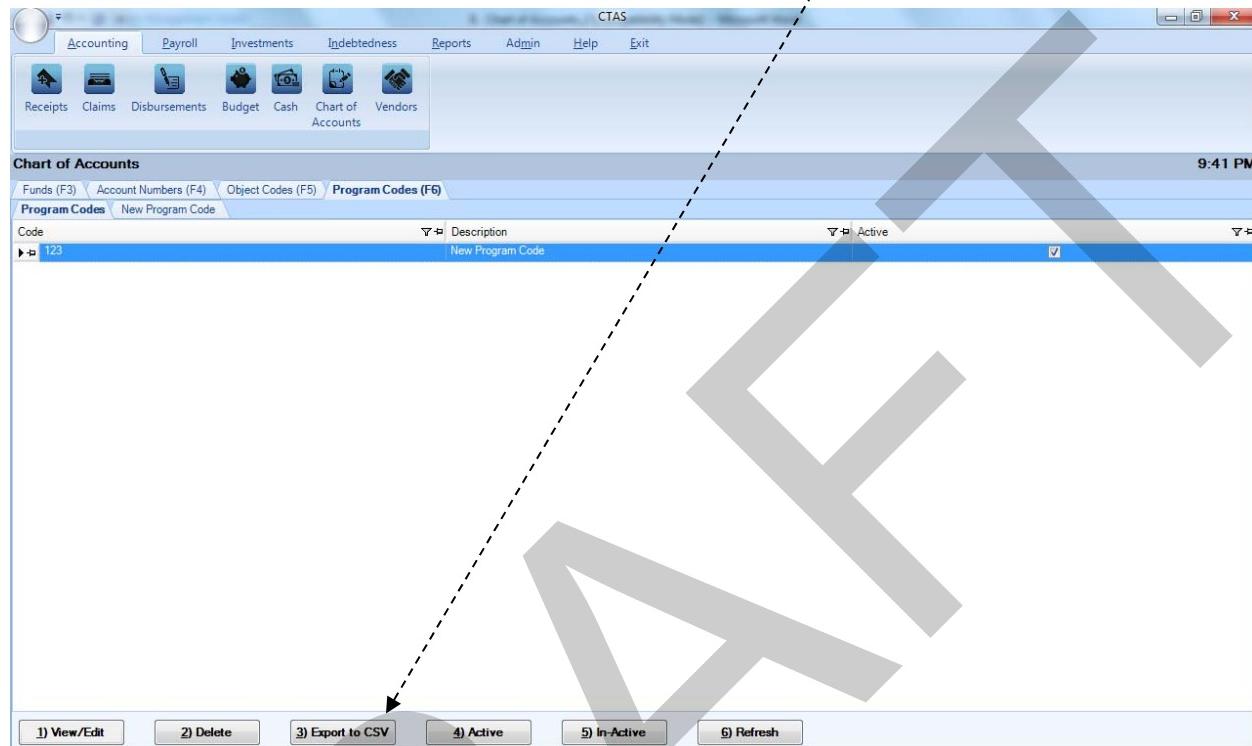
A Windows file explorer window appears that allows selection of the folder where the exported file will be stored.
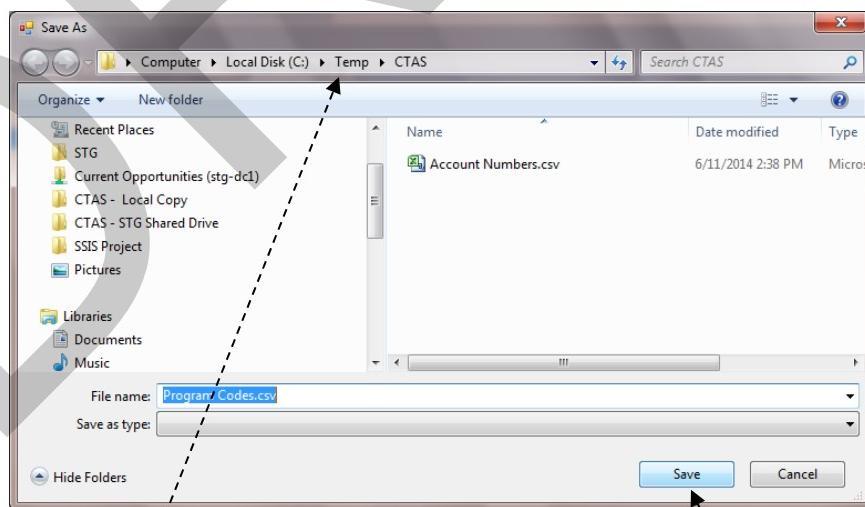

Choose the location where the file will be saved and click the Save button.

Chart of Accounts: Activate and In-Activate Program Codes

In CTASv8, users can activate or in-activate Program Codes available in the application. Only active Program Codes will be included in drop-down lists throughout the application.

To activate a Program Code, highlight the Program Code and click on the Active button.
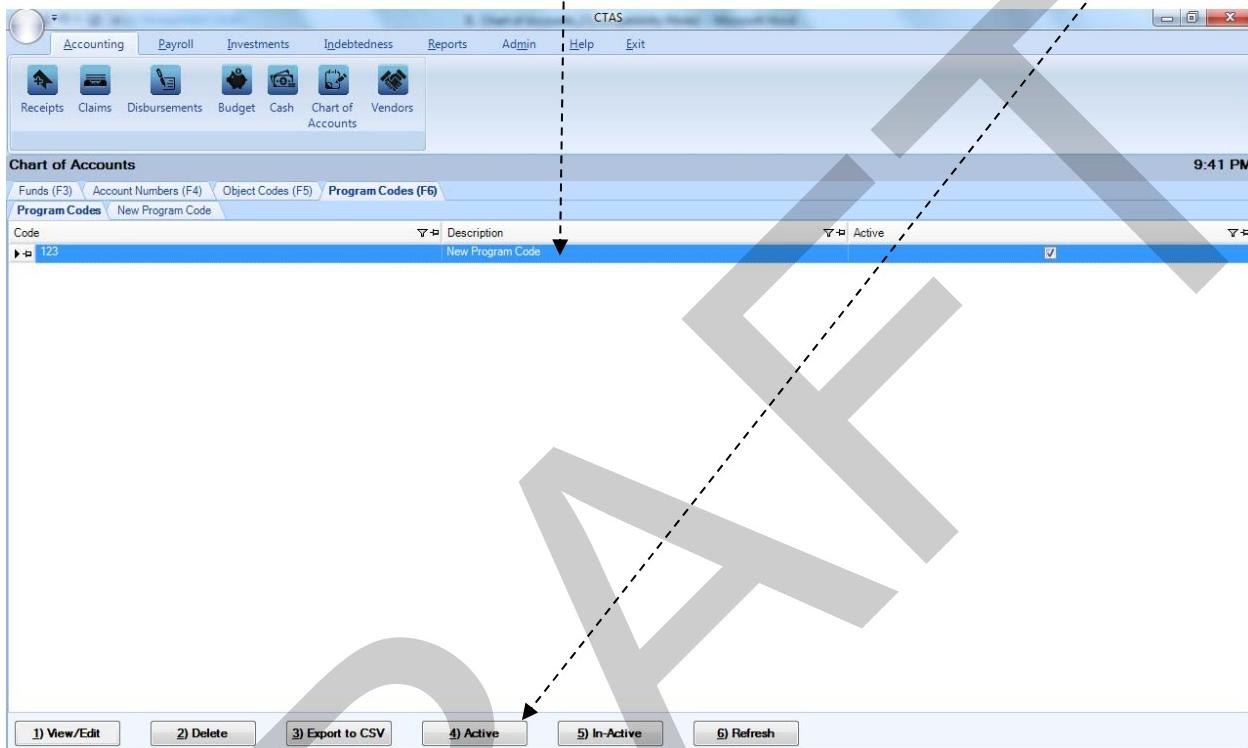
- After the Active option is chosen, the Program Code activation confirmation screen appears. Click the OK button.
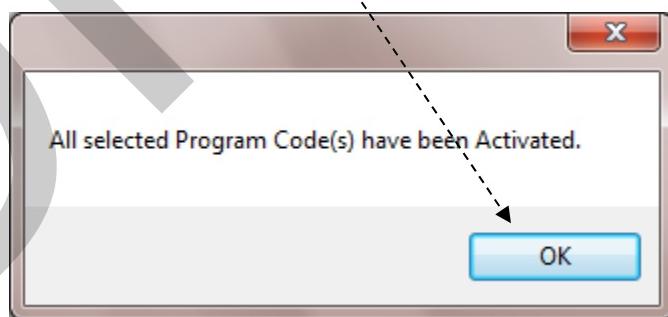
Chart of Accounts: Activate and In-Activate Program Codes
(continued)

To in-activate a Program Code, highlight the Program Code and click on the In-Active button.
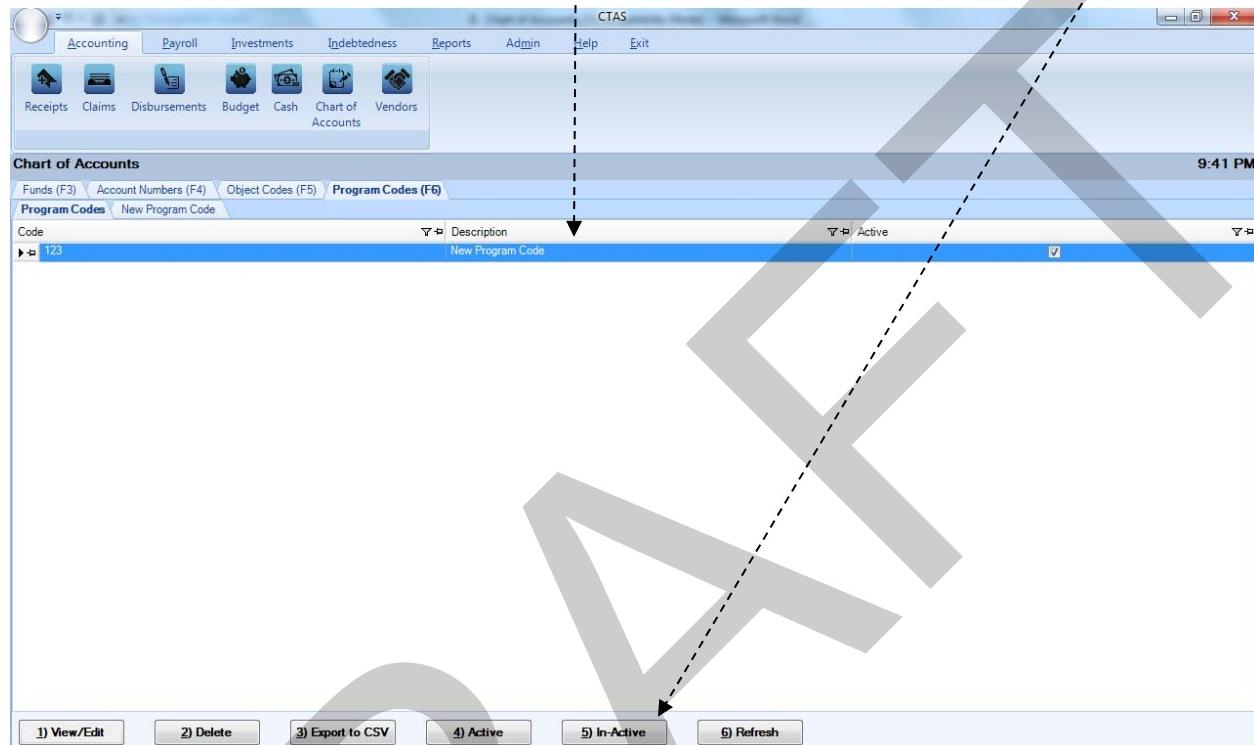
- After the In-Active option is chosen, the Program Code in-activation confirmation screen appears. Click the OK button.
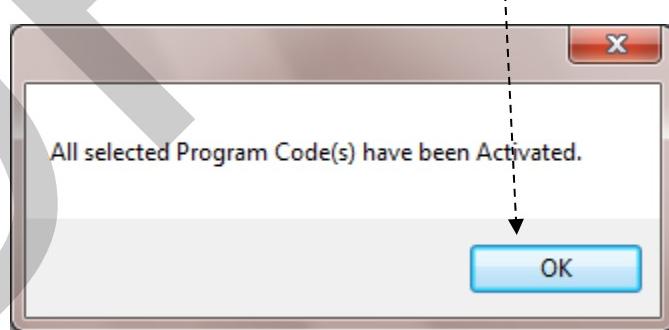
Chart of Accounts: Printing a List of the Program Codes

To print a list of the Program Codes, click on the Reports tab from the Task Bar, then on the Chart of Accounts icon.
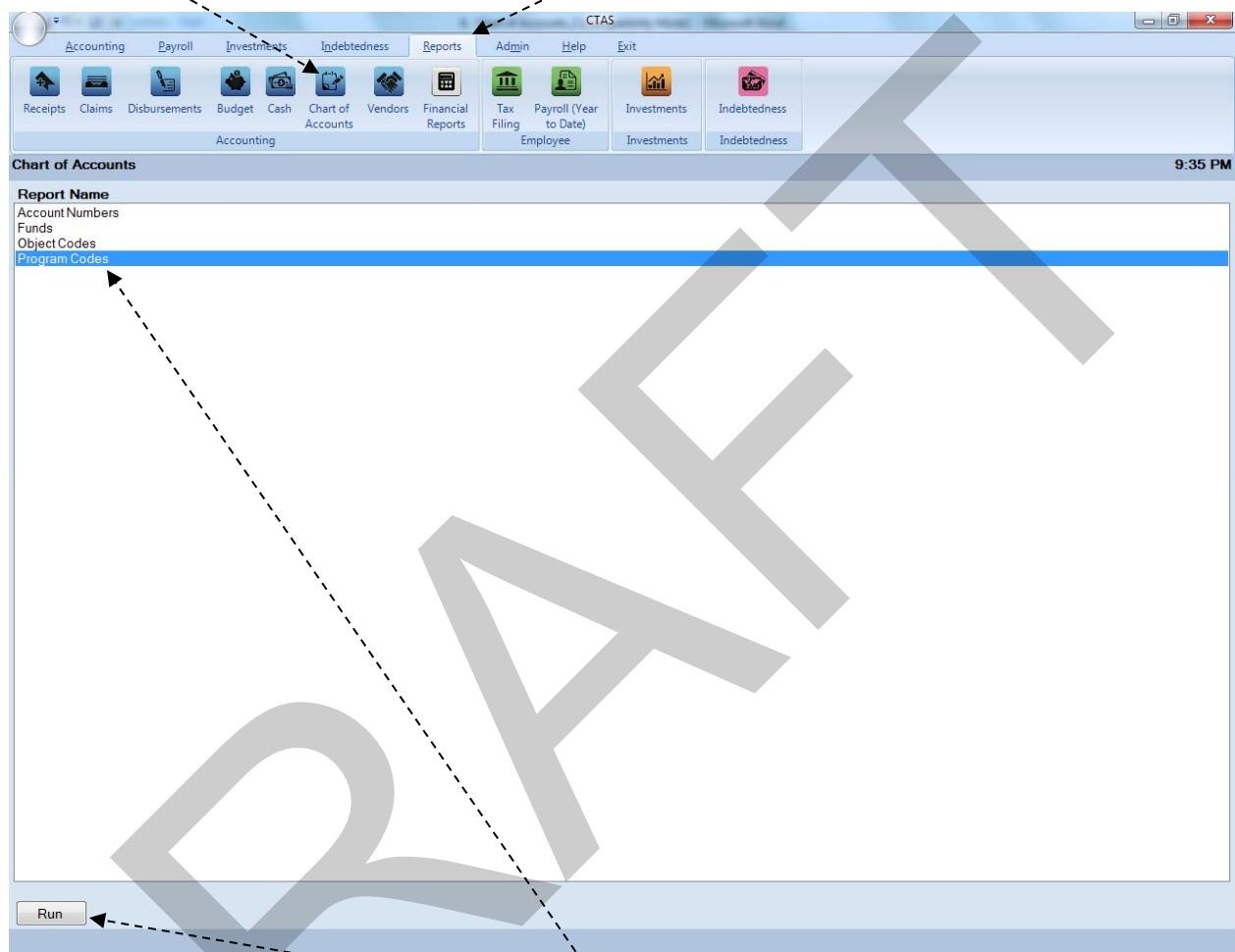
A Reports screen will appear, listing the four reports that can be printed from this section. To print a list of Program Codes, highlight Program Codes and click the Run button.

After clicking the Run button, the print preview (Report Viewer screen) appears, as shown below. After reviewing the preview, click on the Printer icon to begin the printing of the report. You can close the Report Viewer screen by clicking the red "X".
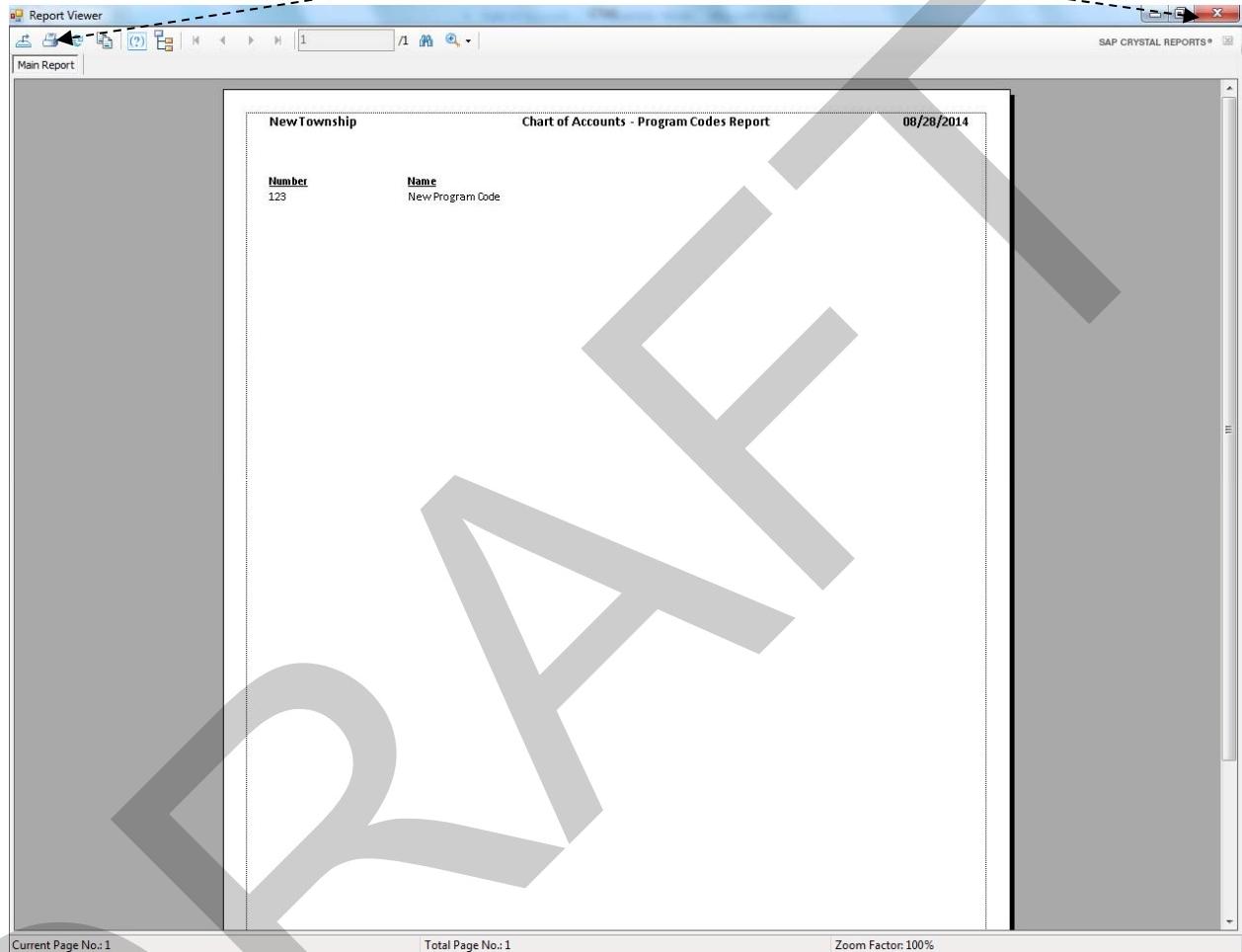
Chart of Accounts: Printing a List of the Program Codes (continued)

- After clicking on the Printer icon, the Print screen appears:

- By clicking the Pages radio button, you can choose to print only certain pages of the report. The Number of copies box allows you to enter the number of copies you would like printed. After selecting the printer details, click on the Print button to begin printing the report. A sample report can be seen on the next page.

Sample Chart of Accounts - Program Codes Report

New Township	Chart of Accounts - Program Codes Report	08/28/2014

Number	Name
123	New Program Code